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Letter dated 7 November 2018 from the Chair of the Security Council Committee pursuant to resolutions 751 (1992) and 1907 (2009) concerning Somalia and Eritrea addressed to the President of the Security Council

On behalf of the Security Council Committee pursuant to resolutions 751 (1992) and 1907 (2009) concerning Somalia and Eritrea, and in accordance with paragraph 48 of Security Council resolution 2385 (2017), I have the honour to transmit herewith the report on Somalia of the Monitoring Group on Somalia and Eritrea.

In this connection, the Committee would appreciate it if the present letter and the report were brought to the attention of the members of the Security Council and issued as a document of the Council.

(*Signed*) Kairat **Umarov**
Chair
Security Council Committee pursuant to resolutions 751 (1992)
and 1907 (2009) concerning Somalia and Eritrea

Please recycle

Letter dated 2 October 2018 from the Monitoring Group on Somalia and Eritrea addressed to the Chair of the Security Council Committee pursuant to resolutions 751 (1992) and 1907 (2009) concerning Somalia and Eritrea

In accordance with paragraph 48 of Security Council resolution 2385 (2017), we have the honour to transmit herewith the report on Somalia of the Monitoring Group on Somalia and Eritrea.

(*Signed*) James **Smith**
Coordinator
Monitoring Group on Somalia and Eritrea

(*Signed*) Jay **Bahadur**
Armed groups expert

(*Signed*) Charles **Cater**
Natural resources expert

(*Signed*) Mohamed Abdelsalam **Babiker**
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(*Signed*) Brian **O'Sullivan**
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(*Signed*) Nazanine **Moshiri**
Arms expert

(*Signed*) Richard **Zabot**
Arms expert

Summary

A general and complete arms embargo was imposed on Somalia pursuant to Security Council resolution 733 (1992). Since the partial lifting of the arms embargo in 2013, approximately 20,000 weapons and 75 million rounds of ammunition have been delivered to Somalia. While significant progress has been made since the arms embargo was originally imposed, Somalia still faces a multitude of internal political and security challenges. The importance of compliance with notification requirements following the partial lifting of the arms embargo, and effective and accountable weapons and ammunition management, cannot be overstated.

Compliance has, however, been consistently weak. Over the course of the mandate, no consignments of weapons and/or ammunition were correctly notified in accordance with the requirements of the Security Council.

Weapons and ammunition management remained deficient, despite the dissemination of new standard operating procedures by the Office of the National Security Adviser in early 2017. Distribution logs managed at Halane Central Armoury in Mogadishu lacked precision and consistency to the extent that it was not possible to accurately determine where, when, why, how or to whom most weapons and ammunition had been allocated during the first half of the mandate.

Restrictions imposed by the Federal Government of Somalia curtailed the ability of the Monitoring Group on Somalia and Eritrea to effectively assess weapons and ammunition management and distribution procedures in the second half of the mandate. These restrictions were maintained despite correspondence from the Chair of the Security Council Committee pursuant to resolutions 751 (1992) and 1907 (2009) concerning Somalia and Eritrea to the Federal Government, stressing the importance of enabling the Group to fully access and document the contents of Halane Central Armoury.

Throughout the mandate, the Monitoring Group collected evidence on the diversion of military equipment, with weapons known to have been delivered to the Federal Government — including many from a consignment received in mid-2017 — documented as being in the possession of arms dealers in Mogadishu and Baidoa. Many such weapons were likely diverted piecemeal by unpaid members of the Somali security forces. However, the Group also received consistent reports of senior ranking officials within the security forces involved in the large-scale diversion of weapons.

The Monitoring Group received valuable information on weapons and ammunition seized from Al-Shabaab from both the African Union Mission in Somalia (AMISOM) and the South-West State administration, enabling it to trace some weapons and better understand how the group procures military equipment. There remains, however, a need for more consistent reporting of captured military equipment from AMISOM, federal member states and, in particular, the Federal Government. The Federal Government did not provide any information on military equipment seized by its forces from Al-Shabaab, despite specific Security Council requirements that it facilitate the inspection by the Group of such equipment prior to its redistribution or destruction.

The documentation of seized military equipment intercepted en route from Yemen to Somalia, facilitated by the Puntland authorities in September 2017, enabled the Monitoring Group to trace arms and ammunition to consignments delivered to the United Arab Emirates and Saudi Arabia in 2015 and 2016. The Group also traced materiel found with an arms dealer in Bosaso in May 2017, originally smuggled from Yemen, to consignments purchased by the United States of America.

The Monitoring Group continued to investigate links between Puntland arms traffickers and Yemeni suppliers, revealing a link to a United States-designated Al-Qaida facilitator, Sayf Abdulrab Salem Al-Hayashi, also known as Sayf Al-Baydani. Preliminary findings indicate that Al-Hayashi is likely an associate of Fares Mohammed Mana'a, a major arms dealer and state minister in the Houthi administration in Yemen, who was added to the sanctions list established pursuant to resolution 1844 (2008) in 2010.

Al-Shabaab remains the most immediate threat to the peace, security and stability of Somalia. Despite ongoing efforts by international forces to eliminate Al-Shabaab's leadership, in particular through the use of airstrikes, the group's ability to carry out complex asymmetric attacks in Somalia remains undiminished. On 14 October 2017, Al-Shabaab detonated a large vehicle-borne improvised explosive device at Zoobe junction in Mogadishu, killing almost 600 people in the deadliest attack against civilians in the country's history. Estimated at more than 1,200 kg TNT equivalence, it was likely the largest explosive device that Al-Shabaab has ever constructed. The Monitoring Group continued to investigate the possibility that Al-Shabaab is manufacturing home-made explosives for use in its improvised explosive devices. While there is no conclusive evidence that Al-Shabab is producing home-made explosives, laboratory analyses have shown that the group continues to mix military grade explosives with the components of home-made explosives, such as potassium nitrate, in what are likely to be ineffective attempts to augment the explosive weight of their improvised explosive devices.

Case studies into Al-Shabaab's domestic financing revealed that the militant group generates more than enough revenue to sustain its insurgency. Al-Shabaab continues to function as a shadow government in areas it no longer directly controls, employing a centralized taxation system applied consistently across southern and central Somalia. At one checkpoint in Bay region alone, the Monitoring Group estimates that Al-Shabaab generates approximately $10 million per year by taxing transiting vehicles and goods. Al-Shabaab's financial operations, including the collecting of revenue and payment of its members, are facilitated by the services provided by poorly regulated domestic telecommunications and financial entities.

After a pause in major Al-Shabaab operations in regional Member States since 2015, on 15 February 2018, Kenyan police intercepted a vehicle-borne improvised explosive device en route from El Adde, Somalia, intended for a major complex attack in Nairobi. The vehicle was carrying AK-pattern rifles, originally imported by the Federal Government in 2013, suggesting that the attack would have included "suicide gunmen", following the modus operandi of Al-Shabaab operations in Mogadishu.

Following the commencement of United States airstrikes in November 2017, the Islamic State in Iraq and the Levant (ISIL) faction in Puntland remained relatively inactive during the current mandate. However, ISIL has conducted a string of assassinations in southern Somalia, claiming a total of 50 killings, mostly in Mogadishu and Afgoye. Investigations by the Monitoring Group confirmed the existence of an ISIL assassination network, although it is as yet unclear if the assassins were operationally linked to the Puntland faction.

Political and security sector challenges continued to present a significant threat to stability in Somalia. The Gulf diplomatic crisis continued to have an impact in the region, with Somalia representing a proxy battleground for competing interests and influence, in particular from the United Arab Emirates and Qatar. While the crisis continued to exacerbate pre-existing strains between the Federal Government and the federal member states, political stakeholders in Somalia also grew increasingly adept at exploiting political and economic resources from Gulf patrons.

In late 2017, the grievances shared by the leaders of the federal member states and the Federal Government led to the establishment of the Council of Interstate Cooperation, a forum for the federal member states to convene without the Federal Government. Engagement and cooperation among the federal member states, and between the federal member states and the Federal Government, however, were irregular throughout the mandate. Internal challenges in the federal member states — stoked by the prospects of pending regional leadership election processes for South-West State, Jubbaland and Puntland, and pervasive attempts to oust the Presidents of HirShabelle and Galmudug — further compounded complex regional dynamics.

Security sector reform, in accordance with the national security architecture, was limited. Elements of the reform process, including the "resectorization" of the Somali National Army, introduced new challenges. This was particularly apparent in Gedo region, where forces that had previously been under the command of Somali National Army sector 60, headquartered in Baidoa, were formally transferred to sector 43, headquartered in Kismayo, despite deep-rooted tensions between the dominant communities in Gedo and the Jubbaland administration.

The establishment of new security forces in Mogadishu prompted widespread speculation and concerns, in particular regarding their intended purposes, command and control, and constitutionality. An apparent disproportionate level of attention and support given to these forces by the Federal Government also added to concerns regarding the Federal Government commitment to broader security sector reform and the consolidation of a national security force.

The National Intelligence and Security Agency was beset by infighting and allegations and counter-allegations of the leadership's affiliation with Al-Shabaab. At best, internal divisions dangerously undermine the Agency's ability to gather intelligence and contribute to security in Mogadishu. At worst, extensive infiltration of the Agency by Al-Shabaab represents a significant threat to regional peace and security.

Over the course of the mandate, international financial institutions commended the Federal Government for implementing financial reforms. Concerns regarding misappropriation raised by the Monitoring Group in correspondence addressed to the Federal Government, however, were ignored. These included specific allegations of misappropriation within certain ministries, misuse of Benadir regional administration funds, a continuing lack of transparency regarding Federal Government contracts and agreements, and reports of significant off-budget income and expenditure by the Federal Government. A review of the accountability of the Somali National Army also indicated continuing misappropriation within the security sector.

In January 2018, tensions between Somaliland and Puntland erupted into armed conflict near the town of Tukaraq in Sool region. International organizations reported dozens of casualties on both sides and the displacement of an estimated 2,500 civilians as a result of the conflict. The standoff was continuing at the time of writing, with opposing forces separated by a buffer zone of approximately 2 km. The dispute has created additional opportunities for Al-Shabaab elements in the Golis Mountains to exploit.

Al-Shabaab was again responsible for the highest number of attacks against civilians in violation of international humanitarian law, in particular following the attack on 14 October 2017 in Mogadishu. The group continued to impose inhuman and degrading punishments on civilians and to recruit children in areas under its control. In Government-controlled areas Al-Shabaab continued its campaign of assassinations. The group also continued to obstruct the provision of humanitarian assistance throughout southern and central Somalia. In areas under the group's control, the activities of humanitarian organizations, other than Al-Shabaab's own Al-Ihsaan, were either restricted or banned entirely.

The Monitoring Group documented a disturbing account of the detention, torture and execution of children by Puntland authorities and of the torture and execution of Al-Shabaab suspects by Somali National Army troops in Barawe, Lower Shabelle region. A significant decrease in the number of civilian casualties attributed to AMISOM forces was noted over the course of the mandate. This may have been the result of the implementation of measures recommended in the framework of the United Nations human rights due diligence policy. It may also be explained by the continuing ebb in major AMISOM offensive operations during the mandate period.

On 25 August 2017, the Somali National Army carried out an operation near Barire village, Lower Shabelle region, supported by United States forces, that resulted in the deaths of two children and possibly other civilians. Ongoing airstrikes by the United States and regional Member States have also reportedly resulted in harm to civilians, with the Bureau of Investigative Journalism documenting up to five deaths between 1 September 2017 and 31 August 2018.

Attacks against humanitarian workers, mostly local, continued throughout the mandate. On 2 May 2018, a German nurse was abducted from the International Committee of the Red Cross compound in Mogadishu, marking the first successful abduction of a foreign national in Somalia since 2014.

Lastly, the Monitoring Group estimates that charcoal exports from Somalia have declined by one quarter, from approximately 4 million to 3 million bags per year. The charcoal trade continues to be a significant source of revenue for Al-Shabaab, generating at least $7.5 million from checkpoint taxation in Middle Juba and Lower Juba regions. The systematic taxation of charcoal exports at the ports of Buur Gaabo and Kismayo also continues to generate significant illicit revenue for the Jubbaland administration.

Using false certificates of origin to import Somali charcoal into foreign markets, criminal networks based in Dubai, United Arab Emirates, and Kismayo continue to generate substantial profits. In export markets, such as the United Arab Emirates, the estimated total wholesale value of illicit Somali charcoal is $150 million per year. During the current mandate, confirmed receiving ports included: Hamriyah port, United Arab Emirates; Duqm port and Shinas port, Oman; and the Kish free zone and Qeshm free zone, Islamic Republic of Iran. The last two ports were used for the trans-shipment of Somali charcoal through the Islamic Republic of Iran to the United Arab Emirates.

Overall, the implementation of the Somali charcoal export ban by Member States has improved. The confiscation of cargoes by Oman and the United Arab Emirates has built upon efforts made by Member States during previous mandates towards deterring the illicit trade. However, the implementation would have been more consistent if Oman and the United Arab Emirates had taken more timely action in response to correspondence from the Monitoring Group. The Islamic Republic of Iran, which did not reply to correspondence from the Group until one week before the submission of the present report, has been a weak link in implementation. Finally, within Somalia, AMISOM and the Jubbaland administration continue not to implement the charcoal export ban.

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I. Introduction

A. Mandate

1. The mandate of the Monitoring Group on Somalia and Eritrea, as set out in paragraph 13 of Security Council resolution 2060 (2012) and updated in paragraph 41 of resolution 2093 (2013) and paragraph 15 of resolution 2182 (2014), was renewed in paragraph 46 of resolution 2385 (2017).

2. Pursuant to paragraph 48 of resolution 2385 (2017) and paragraph 13 (l) of resolution 2060 (2012), the Monitoring Group provided the Security Council Committee pursuant to resolutions 751 (1992) and 1907 (2009) concerning Somalia and Eritrea with a midterm update on 21 April 2018. The Group also submitted monthly progress updates to the Committee throughout its mandate.

3. In the course of their investigations, members of the Monitoring Group travelled to Bahrain, Côte d'Ivoire, Denmark, Djibouti, Ethiopia, France, Ghana, the Netherlands, Oman, Qatar, Seychelles, Somalia, the Sudan, Sweden, Turkey, the United Arab Emirates, the United Kingdom of Great Britain and Northern Ireland, the United Republic of Tanzania and the United States of America. Within Somalia, members of the Group travelled to Baidoa, Belet Weyne, Bosaso, Buur Gaabo, Garowe, Hobyo, Kismayo and Mogadishu.

4. The Monitoring Group was based in Nairobi and comprised the following experts: James Smith (coordinator), Mohamed Babiker (humanitarian), Jay Bahadur (armed groups), Charles Cater (natural resources), Nazanine Moshiri (arms), Brian O'Sullivan (maritime/armed groups) and Richard Zabot (arms). Robert Dekker (finance) resigned from the Group on 1 September 2018 and did not contribute to the content of the present report.

B. Methodology

5. The evidentiary standards and verification processes outlined in the previous reports of the Monitoring Group apply to work conducted during the mandate under review. The Group reaffirmed its methodology pursuant to its previous reports, as follows:

(a) Collecting information on events and topics from multiple sources, where possible;

(b) Collecting information from sources with first-hand knowledge of events, where possible;

(c) Identifying consistency in patterns of information and comparing existing knowledge with new information and emerging trends;

(d) Continuously factoring in the expertise and judgment of the relevant expert of the Monitoring Group and the collective assessment of the Group with regard to the credibility of information and the reliability of sources;

(e) Obtaining physical, photographic, audio, video and/or documentary evidence in support of the information collected;

(f) Analysing satellite imagery, where applicable.

6. The Monitoring Group made a deliberate and systematic effort to gain access to those involved in violations of the sanctions measures by way of individuals who had direct knowledge or who knew people who had direct knowledge about details of violations. On some occasions, the Group witnessed active violations first-hand.

7. The Monitoring Group interviewed a wide range of sources with relevant information, including government officials and representatives of diplomatic missions, civil society organizations and aid agencies. The Group also met and communicated with officials from regional administrations, representatives of political and armed groups, and members of business communities and Somali civil society.

8. In accordance with the Secretary-General's bulletin on information sensitivity, classification and handling (ST/SGB/2007/6), the Monitoring Group has submitted to the Committee, together with the present report, several strictly confidential annexes containing information whose disclosure may be detrimental to the proper functioning of the United Nations or to the welfare and safety of its staff or third parties or may violate the Organization's legal obligations. Those annexes will not be issued as a document of the Security Council.

II. Arms embargo

A. Federal Government compliance with the arms embargo

Notifications

9. Paragraphs 3 to 7 of resolution 2142 (2014) establish the notification requirements.[1] The Federal Government of Somalia has primary responsibility for informing the Committee at least five days in advance of deliveries — advance delivery notification — of weapons, ammunition or military equipment or the provision of advice, assistance or training to its security forces (para. 3).[2] Member States or organizations delivering assistance, in consultation with the Federal Government, may instead provide the advance delivery notification (para. 4). No later than 30 days after the delivery of arms or ammunition, the Federal Government must submit to the Committee a written confirmation — post-delivery confirmation — of the completion of the delivery (para. 6).[3] Within five days of the distribution of imported arms or ammunition, the Federal Government must inform the Committee in writing — post-distribution notification — of the destination unit in the Somali national security forces or the place of storage (para. 7).

10. Compliance has, however, been consistently weak. Over the course of the mandate, no consignments of weapons and/or ammunition have been correctly notified in accordance with the requirements:

(a) July 2017: weapons and ammunition donated by China arrived without an advance delivery notification. Post-delivery confirmation submitted to the secretariat on 2 February 2018;

(b) August 2017: weapons and ammunition donated by the United States arrived following an advance delivery notification submitted on 8 September 2015. Non-compliant post-delivery confirmation submitted on 31 August 2018;

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[1] Paragraph 38 of resolution 2093 (2013) had previously established a requirement for advance delivery notification, which was then revised in paragraphs 3 to 5 of resolution 2142 (2014).

[2] According to paragraph 5 of resolution 2142 (2014), advance delivery notifications must include details of the manufacturer and supplier of the arms and ammunition, a description of the arms and ammunition, including the type, calibre and quantity, proposed date and place of delivery, and all relevant information concerning the intended destination unit in the Somali National Security Forces, or the intended place of storage.

[3] According to paragraph 6 of resolution 2142 (2014), post-delivery confirmations must include serial numbers for the arms and ammunition delivered, shipping information, bill of lading, cargo manifests or packing lists, and the specific place of storage.

(c) December 2017: weapons and ammunition donated by Turkey arrived without an advance delivery notification. Post-delivery confirmation submitted on 10 January 2018;

(d) January 2018: rounds of ammunition donated by Saudi Arabia without an advance delivery notification. Post-delivery confirmation submitted on 17 January 2018;

(e) May 2018: ammunition donated by Saudi Arabia. Advance delivery notification submitted on 2 May 2018 without a breakdown of the quantities and type of ammunition, or details of the storage location. At the time of writing, post-delivery confirmation still pending;

(f) June 2018: weapons and ammunition donated by Djibouti arrived without an advance delivery notification. Post-delivery confirmation submitted on 18 July 2018;

(g) August 2018: weapons donated by the United States. Advance delivery notification submitted on 9 January 2018. Post-delivery confirmation still pending.

11. In the post-delivery confirmations submitted to the Committee, the Federal Government attributed delayed and incomplete notifications to miscommunications.

12. See annex 1.1 for a table of all notified consignments of weapons and ammunition since the partial lifting of the arms embargo.

Weapons and ammunition storage

13. The Monitoring Group was granted access to the Halane Central Armoury by the Office of the National Security Adviser on three occasions during the mandate: 6 February, 11 June and 27 August 2018. The Group was unable to access Halane Central Armoury on 24 April and 29 May.[4]

14. The Monitoring Group's visit on 11 June was hampered by the implementation of new standard operating procedures prohibiting the use of cameras within Halane Central Armoury, preventing the photographic documentation of the contents and necessary logbooks.[5] Despite correspondence from the Chair of the Committee to the Federal Government reiterating the importance of enabling the Group to fully access and document the contents of Halane Central Armoury, the Federal Government continued to forbid the Group from using photographic equipment during its trip in August.[6]

15. Between February and May, the Federal Government implemented mitigation measures for the safe storage of 27,000 RPG-7 rounds from the consignment of January 2018 with support from the United Nations Mine Action Service. The roof of the Halane Central Armoury warehouse was also repaired and the compound perimeter walls reinforced, also with support from the Mine Action Service.[7] Halane Central Armoury remains, however, non-compliant with the International Ammunition Technical Guidelines.

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[4] Denial of access on 24 April was attributed to the evaluation of a recently arrived consignment of weapons. The Monitoring Group confirmed, however, that the consignment referred to had actually arrived on 8 May 2018. The denial of access on 29 May was attributed to the unavailability of staff.

[5] On 17 May 2018, the Monitoring Group received copies of the standard operating procedures for weapons and ammunition management at Halane Central Armoury from the Office of the National Security Adviser.

[6] Letter dated 24 July 2018 from the Committee Chair to the Federal Government of Somalia.

[7] Meetings held by the Monitoring Group with staff of the Mine Action Service in Mogadishu in June 2018.

16. A total of 21 containers of RPG-7 rounds from the consignment of ammunition of May 2018 were transferred to Villa Somalia. Despite requests, the Monitoring Group was not able to visit other armouries at Villa Somalia and the National Intelligence and Security Agency headquarters in Mogadishu.

Weapons and ammunition distribution

17. On 6 February 2018, the Monitoring Group documented weapons and ammunition distribution records — including distribution orders and distribution vouchers — dating from June to December 2017. Most of the records reviewed referred to the distribution of the consignment of weapons and ammunition of July 2017 (see "Notifications", above).[8]

18. In its reporting to the Committee in August 2017, the Federal Government expressed its commitment to implement enhanced processes for management, compliance and reporting relating to post-distribution obligations, including to the level of end-user registration of weapons.[9] However, the distribution orders and distribution vouchers reviewed by the Monitoring Group at Halane Central Armoury continued to lack precision and consistency, to the extent that the Group was not able to determine an approximate breakdown of how many weapons had been distributed to each sector.[10]

19. The Monitoring Group further noted the lack of consistent criteria for the allocation of weapons and ammunition to Somali security forces. Given the volume of weapons and ammunition — in particular RPG-7 rounds — stored at Federal Government armouries over the course of the mandate, combined with weak command and control capabilities, and frequent turnover of senior officials within the Somali National Army, the risk of both politicized distribution and diversion of weapons imported by the Federal Government remained high. See annex 1.3 (strictly confidential) for further analysis of the distribution of weapons from June 2017 to December 2017.

20. On 11 July 2018, the Monitoring Group examined records regarding the distribution of weapons and ammunition from Halane Central Armoury in Mogadishu to Somali National Army sector 60, in Baidoa. The Group identified several discrepancies when comparing official paperwork from Halane Central Armoury with available logbooks in sector 60. The Group also noted inconsistent internal record-keeping of weapons and ammunition by Somali National Army sector 60, as well as a lack of capacity to effectively store and manage their military equipment. A combination of these factors likely increased the risk of diversion of weapons and ammunition from Somali National Army sector 60 to arms dealers in Baidoa (see "Federal Government weapons and ammunition found in the possession of arms dealers", below).

Weapons and ammunition received since the arms embargo

21. On the basis of Federal Government notifications submitted to the Committee, combined with information provided by the Federal Government, the Monitoring Group conducted a review of the total number of weapons and amount of ammunition

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[8] Given its inability to photograph records from 11 June 2018, the Monitoring Group repeatedly requested copies of the relevant distribution records prepared since February 2018. At the time of writing, and despite assurances from the Federal Government, the Group had not received any records.

[9] Letter dated 18 August 2017 from the Permanent Mission of Somalia to the United Nations in reply to the letter dated 9 August 2017 from the Monitoring Group.

[10] The recipient units were often unclear or not listed at all, reference was made intermittently in distribution orders and vouchers to rounds and boxes, and some distribution vouchers were missing altogether.

officially imported since the partial lifting of the arms embargo in 2013. Preliminary findings indicate that the Federal Government officially received approximately 20,000 weapons and 75 million rounds of ammunition, including an estimated 70,000 RPG-7 rounds (see annex 1.1 (strictly confidential) for further information).

22. When contrasted with the findings of the operational readiness assessment of the Somali National Army concluded in December 2017[11] — which indicates that only 70 per cent of Somali National Army troops possess weapons and that many weapons held by Somali National Army troops are owned by non-Federal Government entities, such as regional security forces, or local clans — the review by the Monitoring Group indicates a significant disparity between the number of weapons officially received by the Federal Government since the partial lifting of the arms embargo and the number of weapons distributed to the Somali National Army.[12] These discrepancies are even more significant when considering the number of weapons that were already in circulation among Somali security forces prior to the partial lifting of the arms embargo.

23. A summary of the Monitoring Group's review of weapons officially received by the Federal Government since the partial lifting of the arms embargo can be found in annex 1.1 (strictly confidential).[13]

Federal Government weapons and ammunition found in the possession of arms dealers

24. Over the course of the mandate, the Monitoring Group investigated the sale of weapons by arms dealers in Mogadishu, Baidoa and Dhusamareb. Owing to the sensitivity of the research and security considerations, the Group utilized a network of nearly 20 local data collectors, managed through the Group's interlocutors. Between September 2017 and August 2018, the data collectors documented, in the possession of arms dealers, 48 weapons, 7.62 x 39 mm ammunition and one RPG-7 round with markings consistent with materiel imported by the Federal Government.[14] Of the 48 weapons, 37 could be traced to the consignment of AK-pattern assault rifles of mid-2017.[15] Thirteen of the documented weapons had been distributed to soldiers in sector 60 in Baidoa.[16]

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[11] The operational readiness assessment, conducted between September and December 2017 by the Ministry of Defence of the Federal Government and international partners, provides a comprehensive first-hand assessment of the capacities and resources of the Somali National Army. On file with the Secretariat.

[12] According to Somali National Army documentation, in July 2018, the Somali National Army comprised 23,176 troops, including foreign-trained units such as the Danab special forces and approximately 2,000 troops serving in "independent" battalions. As previously reported (see S/2016/919, annex 2.1), the Monitoring Group considers it highly likely, however, that Somali National Army troop numbers are inflated, and that a significant proportion of troops serve in a freelance capacity.

[13] See annex 1.3 (strictly confidential) for further analysis of the distribution of weapons from June 2017 to December 2017.

[14] The data collectors documented the military equipment in Baidoa, Dhusamareb and Mogadishu. Forty-nine of the weapons had Federal Government markings, while two had characteristics consistent with materiel delivered to the Federal Government since 2015.

[15] See S/AC.29/2018/NOTE.010, dated 2 February 2018. On 18 May, and again on 29 August 2018, the Monitoring Group sent correspondence to the Federal Government seeking information regarding how Federal Government weapons and ammunition may have been transferred to arms dealers. Despite sharing the serial and lot numbers, as well as photographs of many of the weapons and ammunition, at the time of writing the Group had not received a substantive response.

[16] Based on documentation concerning the distribution of weapons in sector 60, reviewed by the Monitoring Group, which indicated the names and fingerprints of soldiers next to the serial numbers of their weapons.

25. In July 2018, the Monitoring Group received, via local data collectors, testimonies from 10 arms dealers based in Mogadishu. All of them described a common practice among arms dealers of recruiting individuals to store weapons at safehouses, both within the city and on its outskirts. They acknowledged buying weapons from low-ranking members of the Somali security forces, as well as from senior commanders and Federal Government officials. While the Group was unable to independently verify this information, the accounts are consistent with information provided by other Group sources. Multiple sources, for example, reported the prevalence of unpaid members of the Somali security forces selling their weapons for subsistence. Others, including senior ranking officials within the security forces, specifically referred to the involvement of the former Deputy Chief of Defence Forces, Abdullahi Ali Anod, in the large-scale diversion of weapons imported by the Federal Government.[17]

General Gordon military base

26. On 23 April 2018, the General Gordon military base in Mogadishu was looted, following the departure of United Arab Emirates training forces (see "Continuing impact of the Gulf diplomatic crisis", below). At least two of the weapons documented in the possession of arms dealers by the Group's data collectors had been transferred to the General Gordon military base on 3 March 2018.[18] According to testimonies from interlocutors who had spoken to a total of 10 arms dealers, the looting at the General Gordon camp led to a drop in the typical prices of AK-pattern assault rifles in Mogadishu from $1,300–$1,500 to $1,000–$1,150.[19]

27. The Monitoring Group has also received information regarding the diversion of weapons after the incident at the General Gordon camp. Colonel Khalif Ahmed Hashi Afloow, the Commander of 37th Battalion in Mogadishu, was relieved of his post after a Federal Government investigation uncovered his involvement in the diversion and sale of between 15 and 25 AK-pattern rifles and 2 PK-pattern light machine guns.[20] The equipment has not been recovered, and Afloow was subsequently appointed Commander of the Sector 12 Battalion.

28. Further information regarding weapons and ammunition documented in the possession of arms dealers can be found in annexes 1.4 and 1.4.1 (strictly confidential). See also annex 1.5 for information regarding ammunition found in the possession of Al-Shabaab, as well as arms dealers in Mogadishu and Baidoa.

Use of Somali security forces uniforms by Al-Shabaab

29. Since October 2017, Al-Shabaab operatives have worn uniforms likely donated for use by the Somali security forces in at least five attacks: on 28 October 2017, 14 December 2017, 23 February 2018, 7 July 2018 and 14 July 2018. The uniform of one of the deceased gunmen in the attack on Villa Somalia on 23 February appeared consistent with new fatigues distributed to the Somali Police Force by the United

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[17] Interviews with, inter alia, a senior security official, a senior regional administration official and former Federal Government officials between April and August 2018 in Nairobi and Mogadishu.

[18] According to Halane Central Armoury records reviewed by the Monitoring Group in August 2018. See also annexes 1.4 and 1.4.1 (strictly confidential).

[19] See also Abdi Sheikh and Feisal Omar, "Exclusive: Weapons stolen from UAE training facility in Somalia, sold on open market", Reuters, 25 April 2018. Available from www.reuters.com/article/us-somalia-arms/weapons-stolen-from-uae-training-facility-in-somalia-sold-on-open-market-idUSKBN1HW26I.

[20] Interviews with a Somali National Army commander and two international military sources in Mogadishu, 28 August 2018.

Nations Development Programme (UNDP) in a ceremony in Mogadishu on 22 November 2017.[21]

30. In June 2018, the Monitoring Group documented uniforms worn by the Somali Police Force and Somali National Army being sold in Mogadishu, including at least one uniform and beret with characteristics consistent with the Somali Police Force uniforms delivered by UNDP.[22]

31. On 22 August 2018, during an Eid festival in Jilib and Sakow in Middle Juba region, Al-Shabaab fighters were photographed wearing Somali National Army uniforms. Media reports indicated that the uniforms had been distributed by the Federal Government to the 14 October Battalion (see "Mogadishu security forces", below).[23]

32. Despite its obligation to notify the Committee of deliveries of non-lethal equipment, since October 2015 the Federal Government has failed to submit notifications of deliveries of uniforms by Member States or donors,[24] including a delivery on 7 July 2018 of 20,000 Somali Police Force uniforms.[25]

33. For further details on the use of Somali security force uniforms by Al-Shabaab, see annex 1.6.

Federal Government reporting on weapons and ammunition captured from Al-Shabaab

34. In paragraph 6 of its resolution 2182 (2014), the Security Council requests the Federal Government to document and register all military equipment captured during offensive operations, and to facilitate inspection by the Monitoring Group of all military items before their redistribution or destruction. During the mandate, the Monitoring Group was aware of at least three seizures of weapons by the Somali National Army for which the Group received no information.[26] The Federal Government has provided the Group with information on captured military equipment on one occasion, in 2015 (see S/2015/801, para. 139).

35. The Monitoring Group did, however, receive photographs from the South-West State administration following the seizure of ammunition from Al-Shabaab by South-West State security forces in Dambal Calaan village, near Baidoa, on 18 January 2018. The Group was able to identify several rounds in the seizure that bore identical headstamp markings to Federal Government ammunition documented by the Group

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[21] The United Nations Development Programme confirmed the delivery of 6,700 uniforms. Somali Police Force Logistics Directorate documentation shared with the Monitoring Group in July 2018 indicated the receipt of 6,600 uniforms. In correspondence dated 20 September 2018, the Federal Government informed the Group that two senior Somali Police Force logistics officers responsible for the handover of the uniforms had been dismissed.

[22] The price of one police uniform, including berets, ranges between $30 and $40, and matching boots sell for between $18 and $20. Information and photographs provided by a source in direct contact with Mogadishu arms dealers, June 2018.

[23] See BBC News Somali, "Al Shabaab iyo tuutaha Milateriga", 22 August 2018. Available from www.bbc.com/somali/war-45273417.

[24] The Committee only received notifications during the current mandate regarding the delivery of uniforms from the United Kingdom and Italy.

[25] On 16 August 2018, the Monitoring Group requested information regarding the receipt, storage and distribution of all consignments of uniforms intended for Somali security forces since September 2017. On 20 September 2018 the Federal Government acknowledged the receipt of the 20,000 uniforms and stated that 1,210 had been distributed to the Benadir Police Division and that the remainder were in Somali Police Force storage, without addressing the Group's other inquiries.

[26] The Monitoring Group recalled to the Federal Government its obligations under paragraph 6 of resolution 2182 (2014) in correspondence dated 27 June 2018.

in Halane Central Armoury. See annex 1.5 for further details on the seizure of ammunition in South-West State.

Federal Government reporting to the Security Council

36. In October 2017 and April 2018, the Security Council received reports from the Federal Government pursuant to, most recently, paragraph 8 of resolution 2385 (2017).[27] With regard to the structure, composition, strength and disposition of its Security Forces, including the status of regional and militia forces, both reports were inaccurate and did not meet Security Council requirements.[28]

37. With regard to the Somali National Army, for example, the Monitoring Group noted significant discrepancies regarding the structure and strength of Somali National Army forces between the Federal Government reporting to the Council, the operational readiness assessment, internal Federal Government/Somali National Army reporting and independent analyses. The Group is aware that a plan for the "resectorization" of the Somali National Army has been under way since late 2017. The reports made no reference to this significant revision of the structure of the Somali National Army or to details on any progress achieved.

38. Neither report provided information on the status of regional or militia forces, despite the importance of addressing such forces, in line with the national security architecture agreed in April 2017 (see "Security sector reform", below). The reports provided no information on the status of security forces in Mogadishu (see "Mogadishu security forces", below).

39. Omitted from the report of April 2018 is any reference to an agreement between the Somali National Army and SKA International Group Limited, negotiated in early 2018, in which SKA agrees to provide, inter alia, logistical support and capacity-building to the Somali National Army.[29]

B. Member State compliance with the arms embargo

Construction of a United Arab Emirates military base in Berbera

40. In its final report in 2017, the Monitoring Group reported that the establishment of a foreign military base in Berbera, involving the transfer of military materiel to the territory, would constitute a violation of the arms embargo on Somalia (see S/2017/924, paras. 146–150). On 22 November 2017, Bloomberg news agency reported that the United Arab Emirates-based Divers Marine Contracting LLC had been contracted to build the base.[30] On 15 March 2018, Reuters news agency reported that the United Arab Emirates is to train Somaliland forces under the agreement.[31]

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[27] The timing of the submission dates for the reports of the Federal Government — shortly after the submission deadlines of the Monitoring Group midterm update and final report — prevents the Group from being able to include timely analysis in its reporting.

[28] The Monitoring Group also noted that sections of the report of October 2017 were copied and pasted into the report of April 2018. These sections included "Infrastructure for military equipment", "Transfer controls", "Physical security and stockpile management" and "Marking of weapons".

[29] Correspondence between the Somali National Army and SKA regarding the agreement, dated 28 February 2018 and 10 April 2018, is on file with the Secretariat.

[30] Nizar Manek, "Divers group says it's building U.A.E. naval base in Somaliland", Bloomberg, 22 November 2017. Available from www.bloomberg.com/news/articles/2017-11-22/divers-group-says-it-s-building-u-a-e-naval-base-in-somaliland.

[31] Alexander Cornwell, "UAE to train Somaliland forces under military base deal: Somaliland president", Reuters, 15 March 2018. Available from www.reuters.com/article/us-emirates-somaliland-president/uae-to-train-somaliland-forces-under-military-base-deal-somaliland-president-idUSKCN1GR2ZH?il=0.

41. On 2 February 2018, the Monitoring Group sent correspondence to the Somaliland administration reiterating that the establishment of a foreign military base in Berbera would constitute a violation of the arms embargo on Somalia, and that any assistance constituting support to security sector institutions in Somaliland would require the notification of and approval by the Committee, pursuant to paragraph 11 (a) of Security Council resolution 2111 (2013). In its correspondence, the Group also requested an update on the current status of the development of the Berbera military base and asked which steps, if any, the Somaliland administration had taken to ensure compliance with the Security Council's arms embargo on Somalia. To date, the Group has not received a response.

42. On 5 June 2018, the Monitoring Group sent correspondence to the United Arab Emirates seeking information regarding the establishment of a military base and expansion of port facilities in Berbera. On 7 September, the United Arab Emirates responded, stating: "The [United Arab Emirates] has concluded an agreement with Somaliland to develop and manage the port of Berbera. All agreements that the [United Arab Emirates] has entered into with the Somali regions were concluded on the basis of the constitutional powers vested in the heads of those regions, with a view to achieving security, stability and prosperity for the Republic of Somalia and its people."

43. Satellite imagery captured on 21 September 2018 indicates that construction of the facilities in Berbera was ongoing (see annex 1.7).

C. African Union Mission in Somalia compliance with the arms embargo

Military equipment captured during offensives

44. During the previous mandate, both the Special Representative of the Chairperson of the African Union Commission for Somalia and former Force Commander of the African Union Mission in Somalia (AMISOM) assured the Monitoring Group that procedures and directives on the management of captured weapons had been disseminated to all AMISOM Sector Commanders.[32]

45. On 9 May 2018, the Monitoring Group received photographs of weapons and ammunition seized by a Uganda People's Defence Forces contingent of AMISOM in Bulo Mareer, in Lower Shabelle region. This marked the first time, since the adoption of resolution 2182 (2014),[33] that the Group had obtained such detailed information on military equipment seized by AMISOM. These photographs proved valuable for the Group's investigations into the procurement of weapons by Al-Shabaab (see "Seizure by the Uganda People's Defence Forces of weapons and ammunition from Al-Shabaab", below).

46. This was the only instance in which AMISOM contingents shared information on captured weapons with the Monitoring Group. The Ethiopian National Defence

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[32] The Monitoring Group met with the Special Representative of the Chairperson of the African Union Commission for Somalia and the Force Commander in Nairobi on 27 and 28 March 2017, as well as with all of the sector heads of the African Union Mission in Somalia (AMISOM). On 21 April 2017, the AMISOM Chief of Operations sent a memorandum to all sectors, requiring them to send monthly reports on captured weapons and ammunition.

[33] In paragraph 6 of resolution 2182 (2014), the Security Council requests the Somali National Army and AMISOM to document and register all military equipment captured as part of offensive operations or in the course of carrying out their mandates, including recording the type and serial number of the weapon and/or ammunition, photographing all items and relevant markings and facilitating inspection by the Monitoring Group of all military items before their redistribution or destruction.

Force, for instance, did not inform the Group about a seizure of weapons from Al-Shabaab by a contingent of AMISOM in Baidoa in March 2018.[34]

Seizure by the Uganda People's Defence Forces of weapons and ammunition from Al-Shabaab

47. Among the items seized from Al-Shabaab in Bulo Mareer by the Uganda People's Defence Forces was a hand grenade manufactured in Belgium in 2001. On 3 July 2018, the Monitoring Group received confirmation from the manufacturer of the marking plate, Mecar, that the plate was among a lot of 432 sold to the Ministry of Defence and Aviation of Saudi Arabia on 14 October 2001.[35] The Group also received confirmation that two RPG-7 rounds manufactured in Bulgaria had been sold to the Ministry of Defence of Yemen in 2005.[36] This seizure marks the furthest south in Somalia that the Group has documented weapons confirmed to have originated in Yemen.

48. Other equipment documented in the seizure had likely been captured by Al-Shabaab following previous attacks on AMISOM forces.[37] The Monitoring Group received confirmation, for example, that an 84-mm high-explosive anti-tank Förenade Fabriksverken (FFV) 651 projectile for Carl Gustav recoilless rifles, manufactured in India, was supplied to Kenya in June 2008. Tracing requests to Member States that manufactured various other seized items, however, failed to result in conclusive information.[38]

49. Also in the seizure by the Uganda People's Defence Forces were three AK-pattern assault rifles and one RPG-7 round with markings consistent with items delivered to the Federal Government in 2017. On 18 May 2018, the Monitoring Group wrote to the Federal Government requesting assistance in tracing the materiel. At the time of writing, the Group had not received a response. See annex 1.8 for further information on the seizure by the Uganda People's Defence Forces.

D. Illicit flow of military equipment into Somalia

Smuggling networks based in Puntland and Yemen

50. Puntland remains the primary entry point for illicit arms into Somalia, principally originating in Yemen. During the current mandate, the Monitoring Group continued to investigate several prominent Bosaso-based arms importers detailed in its previous reports, in particular Mahad Isse Aden, also known as Laboballe, Abdi Mohamed Omar, also known as Dhofaye, and Abshir Mohamed Barre.[39] Financial

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[34] Serial numbers and the types of weapons were noted by the Ethiopian National Defence Force before they were transferred to the Minister of Interior of South-West State. On 9 July 2018, the AMISOM Commander of sector 3 informed the Monitoring Group that he had not received any directives on captured weapons.

[35] The Monitoring Group is yet to receive a response to a tracing request sent to Saudi Arabia on 10 July 2018.

[36] On 26 June 2018, the Permanent Representative of Bulgaria to the United Nations confirmed that the items had been manufactured by Vazovski Mashinostroitelni Zavodi (VMZ) JSCo., in 2005, and sold by the Bulgarian company Arcus JSCo to the Government of Yemen.

[37] The Monitoring Group has reported previously on the procurement of weapons by Al-Shabaab following attacks on AMISOM bases (see S/2017/924, annex 1.1).

[38] On 18 July 2018, the Government of the Russian Federation confirmed that RPG propellant charges and heads were produced in the Russian Federation in 2007–2008, but was unable to provide documentation owing to the length of time that had passed. At the time of writing, the Monitoring Group had not received a reply to its tracing request sent to China on 5 June 2018.

[39] See S/2017/924, paras. 106–110 and annex 7.1; and S/2016/919, annex 8.10.

records obtained by the Group show that Laboballe,[40] Dhofaye and Barre transferred more than $160,000 to Yemen-based arms dealers between September 2017 and March 2018. In January 2018 alone, $130,000 was sent to a previously unknown individual[41] who handles money transfers on behalf of a United States-designated Al-Qaida facilitator, Sayf Abdulrab Salem Al-Hayashi, also known as Sayf Al-Baydani.

51. Moreover, financial records obtained by the Monitoring Group during its previous mandate show that between October 2016 and October 2017, Dhofaye transferred almost $280,000 directly to Al-Hayashi. On 25 October 2017, Al-Hayashi was listed as a "specially designated global terrorist" by the United States Department of the Treasury because of his links to Al-Qaida in the Arabian Peninsula;[42] following his designation, transfers from Dhofaye for the purpose of arms deals began to be channelled through the aforementioned financial agent.

52. Initial findings indicate that Al-Hayashi is an associate of Fares Mohammed Mana'a, a major arms dealer and state minister in the Houthi administration in Yemen. Mana'a (SOi.008) was added to the sanctions list established pursuant to resolution 1844 (2008) on 12 April 2010 for violating paragraph 8 of that resolution, which includes criteria regarding violations of the arms embargo.[43]

53. Annex 1.9 (strictly confidential) presents a mobile telephone link analysis of Puntland and Yemeni arms smuggling networks.

Puntland seizure in September 2017

54. As noted in S/2017/924 (annex 7.1), on 23 September 2017 the Puntland Maritime Police Force interdicted a vessel bound from Yemen to Somalia and seized the arms and ammunition on board. On 2 October 2017, the Monitoring Group inspected the seizure in Bosaso, with assistance from the Puntland authorities.

55. Among the weapons were one machine gun, which appeared consistent with a W-85 manufactured in China, and 11 Type 56-2 assault rifles, also likely manufactured in China. On 7 March and 14 May 2018, the Monitoring Group sent correspondence requesting information regarding the W-85 and Type 56-2s, respectively, including how they may have fallen into the illicit sphere. On 13 August 2018, China responded that no Chinese company had violated the arms embargo on Somalia, but that it was unable to provide further information on the export of the weapons.

56. Two M-84 machine guns found in the Puntland seizure had been manufactured by Zastava Arms in Serbia. On 12 April 2018, Serbian authorities confirmed that, in 2015, 1,000 M-84 machine guns were sold to Yugoimport SDPR for onward delivery

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[40] Analysis of mobile telephone records show that Laboballe, through a telephone number linked to his frankincense exporting company, Guure Store, serves a key node connecting Yemeni arms exporters and Puntland-based arms importers. See annex 1.9 (strictly confidential).

[41] Details on this individual are provided in annex 1.9 (strictly confidential).

[42] See United States Department of the Treasury, "Counter terrorism designations", press release, 25 October 2017. Available from www.treasury.gov/resource-center/sanctions/OFAC-Enforcement/Pages/20171025.aspx.

[43] In January 2015, Mana'a travelled to Brazil on a diplomatic passport, in violation of the United Nations travel ban imposed upon him, to visit the Forjas Taurus S.A. arms manufacturing factory. See the report of the Panel of Experts on Yemen (S/2018/193, annex 41) for further details on Mana'a's purchase of Taurus pistols and revolvers, likely intended to be trafficked to Somalia.

to Abu Dhabi in May 2016, with the Armed Forces of the United Arab Emirates listed as the end user.[44]

57. Among the seized ammunition were several boxes of 7.62 x 39 mm rounds manufactured in Bulgaria in 2013. In correspondence received on 29 March 2018, Bulgarian authorities confirmed that the manufacturer, Arsenal JSCo., had sold the ammunition to the Armed Forces of the United Arab Emirates and the Ministry of Defence of Saudi Arabia in 2015.[45]

58. On 28 June and 15 August 2018, the Monitoring Group sent correspondence to the United Arab Emirates requesting any available information regarding the 7.62 x 39 mm ammunition and M-84 machine guns, including how they may have fallen into the illicit sphere. At the time of writing, the Group had not received a response. On 31 July 2018, the Group also sent correspondence to Saudi Arabia requesting information regarding the 7.62 x 39 mm ammunition. At the time of the submission of the present report, the Group had not received a response.

59. See annex 1.10 for further details on the Puntland seizure in September 2017.

United States-issued light machine gun and ammunition documented in Bosaso

60. In December 2017, the Monitoring Group received information regarding a consignment of weapons and ammunition originally documented in Bosaso in May, which had originated in Yemen. In this consignment was one light machine gun (PKM) and a quantity of 7.62 x 39 mm ammunition manufactured in Romania (see annex 1.11 for photographs). According to information from the Government of Romania, the light machine gun had been exported with an end-user certificate dated 30 November 2009 for sole use by the United States Army.[46] In addition, 7.62 x 39 mm ammunition bearing the same lot number as the rounds documented in Bosaso had been delivered to United International Supplies Inc., a United States importer, on 24 April 2003. Neither PK-pattern machine guns nor 7.62 x 39 mm ammunition are standard issue for the United States Army.

61. On 5 January 2018, the Monitoring Group sent correspondence to the Government of the United States requesting assistance in determining how the documented materiel had been diverted into the illicit sphere in Yemen. At the time of writing, the Group had not received the requested information.

Smuggling network based in Italy

62. On 4 October 2017 in Florence, Italy, authorities arrested four Somali nationals and one Italian for their involvement in the illicit export to Somalia of military vehicles fallen into disuse but not demilitarized. Italian authorities informed the Monitoring Group in correspondence dated 20 June 2018 that their investigation had brought to light the existence of a criminal network dedicated to the trade of used military equipment. The five suspects were charged with illicit trafficking of military equipment and violations of Italian banking laws. During further searches, Italian

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[44] On 15 August 2018, the Monitoring Group wrote to the United Arab Emirates requesting information regarding the intended use of these weapons, and how they may have fallen into the illicit sphere. At the time of writing, the Group had not received a response.

[45] The end-user certificates associated with the sales stipulated that the goods would not be re-exported or transferred without the permission of the Bulgarian authorities.

[46] Information accessed from the iTrace database of the United Kingdom-based consultancy Conflict Armament Research (www.conflictarm.com/itrace).

authorities seized vehicles and other equipment ready for export, as well as documents, including financial transfer receipts.[47]

III. Acts that threaten the peace, security and stability of Somalia

A. Harakaat al-Shabaab al-Mujaahidiin (Al-Shabaab)

63. The violent extremist group Al-Shabaab remains the most immediate threat to the peace, security and stability of Somalia. Despite an escalation of airstrikes targeting Al-Shabaab militants and leaders since June 2017, there has been no significant degradation of the group's capability to carry out asymmetric attacks in Somalia. Since September 2017, Al-Shabaab has conducted eight major attacks with improvised explosive devices[48] in Mogadishu that have claimed the lives of at least 700 people, including the deadly bombing at Zoobe junction on 14 October that killed as many as 582.

64. Al-Shabaab also remains capable of carrying out occasional conventional attacks against both Somali and AMISOM forces. On 1 April 2018 (Easter Sunday), for instance, Al-Shabaab launched coordinated complex attacks against three AMISOM forward operating bases at Bulo Mareer, Golweyn and Qoryoley in Lower Shabelle region. They were the first major attacks against AMISOM bases by Al-Shabaab since the group's assault on the Kenya Defence Forces base at Kulbiyow, Lower Juba region, on 27 January 2017.

65. Following the cessation of AMISOM major offensive operations in 2015, Al-Shabaab remains in direct control of territory along the Juba valley in southern Somalia, centred around the towns of Jilib, Jamame, Bu'ale and Sakow in Middle Juba region. Large coastal swathes around Harardhere and El Dher in central Somalia also remain under direct Al-Shabaab control. Indications are that the Al-Shabaab insurgency in the Golis Mountains in Puntland has swelled, with the group poised to take advantage of the ongoing hostilities between Puntland and Somaliland, centred around the town of Tukaraq.

Improvised explosive devices

66. In its report of 2017, the Monitoring Group noted the increasing payload size of the improvised explosive devices deployed by Al-Shabaab (see S/2017/924, para. 24). During the current mandate, this trend has continued: on 14 October 2017, Al-Shabaab detonated a large vehicle-borne improvised explosive device in Mogadishu that was likely the largest bomb by net explosive quantity in the group's history (see "Bombing on 14 October 2017", below).

67. Al-Shabaab's primary material for the manufacture of improvised explosive devices remains 2,4,6-trinitrotoluene (TNT), harvested from explosive remnants of war and munitions captured from its attacks on AMISOM bases. In 2017, the Monitoring Group investigated whether the increasing size of the improvised explosive devices used by Al-Shabaab could be attributed to the group manufacturing home-made explosives (see S/2017/924, paras. 24–26 and annex 1.2 (strictly

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[47] Following requests to the Italian authorities for further information, the Monitoring Group was informed that they were not able to share details in time for the submission of the present report.

[48] Major attacks are defined here as those resulting in at least five fatalities. Al-Shabaab has also carried out several major improvised explosive device attacks outside Mogadishu, including a vehicle-borne improvised explosive device attack on a market in Afurur village, Puntland, on 1 September 2017 that killed at least 12 people.

confidential)). While the Terrorist Explosive Device Analytical Center of the Federal Bureau of Investigation has not found conclusive evidence that Al-Shabaab is producing home-made explosives, laboratory analyses show that the group continues to combine TNT and other military grade explosives with the components of home-made explosives, namely oxidizers[49] such as potassium nitrate and potassium chlorate.[50] The Center has hypothesized that Al-Shabaab has been adding oxidizers to improvised explosive devices in order to "bulk up" their explosive weight, even though there is no consensus on whether this technique would be chemically effective.[51]

68. The Center has also confirmed that Al-Shabaab has constructed its own improvised electric detonators, reducing the need to import them from abroad, as they have done in the past. The Center has also identified the presence of nitroglycerin,[52] as well as aluminium,[53] in its testing of improvised explosive device samples.

69. See annex 2.1 (strictly confidential) for further details on the construction of improvised explosive devices by Al-Shabaab.

Domestic and regional operations

Bombing on 14 October 2017

70. On 14 October 2017, a large vehicle-borne improvised explosive device exploded near the Zoobe intersection in the Hodan district of Mogadishu, killing as many as 582 people.[54] It was the deadliest terror attack in the country's history. The likely target of the operation was the Mogadishu airport complex; however, after being confronted by Federal Government security forces at a checkpoint, the attackers detonated the device before reaching the target. Likely because of the high number of unintended civilian casualties, Al-Shabaab never officially claimed responsibility for the attack.

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[49] Oxidizers, when combined with an appropriate ratio of fuel, provide a chemical source of oxygen for an improvised explosive device.

[50] In at least 6 out of 12 improvised explosive device attacks and seizures in Somalia, and one in Kenya, between March and July 2017, laboratory analyses conducted by the Terrorist Explosive Device Analytical Center identified the presence of oxidizers. However, the Center explained that it could confirm only that the chemicals had been added as oxidizers by the bomb makers in two of the cases. In those two cases, the samples were taken from improvised explosive device seizures, so the devices had not been detonated. In the other four cases, samples were taken from post-blast swabs, which makes the analysis less conclusive. Email correspondence from the Terrorist Explosive Device Analytical Center, 12 September 2018.

[51] Interview with the Terrorist Explosive Device Analytical Center, 31 July 2018. The United Nations Mine Action Service in Somalia has referred to mixtures of military grade explosives and oxidizers by Al-Shabaab as "adulterated explosives". United Nations Mine Action Service in Somalia, "Report on the VBIED attacks in Mogadishu on 14 October 2017", October 2017.

[52] On 31 July 2018, the Terrorist Explosive Device Analytical Center informed the Monitoring Group that it had seen no evidence to suggest that Al-Shabaab is manufacturing its own nitroglycerin, which is a highly sensitive explosive, found in either commercial or improvised dynamite.

[53] The Terrorist Explosive Device Analytical Center also informed the Monitoring Group that aluminium powder, which is used as a paint additive, can produce thermal energy and therefore a lot of heat. It also creates a bright flash in a vehicle-borne improvised explosive device, which can enhance the propaganda value of the incident. Email from the Terrorist Explosive Device Analytical Center on 14 September 2018.

[54] Human Rights and Protection Group of the United Nations Assistance Mission in Somalia (UNSOM) and Office of the United Nations High Commissioner for Human Rights. According to the Armed Conflict Location and Event Data Project, the death toll from the bombing was 587 people (see www.acleddata.com).

71. A high-ranking Al-Shabaab Amniyat operative, Hassan Adan Isaq, also known as Abdinasir Jeeri, aged 23 years, was prosecuted and subsequently sentenced to death for his role in the operation. Isaq had been tasked with coordinating the deployment of a second vehicle-borne improvised explosive device, a Toyota Noah minivan, that was likely intended to breach the perimeter of the airport complex in order to clear a path for the large vehicle-borne improvised explosive device.[55]

72. Two employees of the principal Somali telecommunications provider, Hormuud Telecom Somalia Inc., were also prosecuted in connection with the attack, for facilitating the entry of the large vehicle-borne improvised explosive device through the Sinka Dheere checkpoint on the outskirts of Mogadishu.[56] One of these individuals, Abdiweli Ahmed Diriye, was subsequently sentenced to a three-year prison term.

73. The Monitoring Group met with representatives of Hormuud Telecom on 12 May 2018, but the company declined the Group's request to provide mobile telephone data pertaining to the orchestrators of the plot.

74. An assessment of the large vehicle-borne improvised explosive device suggests a TNT equivalence of more than 1,200 kg, making it likely the largest explosive device in Al-Shabaab's history.[57] Explosive ordnance disposal specialists in Mogadishu who conducted field tests of the explosive material suggested the presence of both military grade explosives and the oxidizer potassium nitrate.[58] While there is no evidence to suggest that the large vehicle-borne improvised explosive device contained home-made explosives, constructing a 1,200 kg bomb by traditional harvesting of explosive remnants of war would entail a major logistical operation; for example, Al-Shabaab would have had to harvest approximately 6,000 60-mm mortars or 190 TM-57 anti-tank mines.[59] Further details on the attack on 14 October 2017 are presented in annex 2.2.

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[55] In two letters to the Federal Government, the Monitoring Group requested access to interview Hassan Adan Isaq; in the first instance the request was refused, while the Group did not receive a response to its second communication. The Federal Government has provided interview access to at least one private contractor based in Mogadishu.

[56] The Federal Government investigator into the attack on 14 October, interviewed by the Monitoring Group in Mogadishu on 20 March 2018, believed that Al-Shabaab "had infiltrated Hormuud".

[57] Analysis using explosive engineering software was conducted on 5 April 2018 by an independent explosives engineer using input parameters including damage radius from satellite imagery, the type of road surface, and crater dimensions of the blast. The same specialist had estimated the large vehicle-borne improvised explosive device deployed at the Medina gate in Mogadishu on 2 January 2017, hitherto Al-Shabaab's largest improvised explosive device, at approximately 1,200 kg TNT equivalence (see S/2017/924, para. 12). Both estimates were peer reviewed and agreed by a United Kingdom-based blast analysis engineer. The United Nations Mine Action Service in Somalia estimated the TNT equivalence of the large vehicle-borne improvised explosive device detonated on 14 October 2017 at between 600 kg and 1,000 kg, but also concluded that the device was larger than those used in previous attacks. United Nations Mine Action Service in Somalia, "Report on the VBIED attacks in Mogadishu on 14 October 2017", October 2017.

[58] Interview with an explosive ordnance disposal expert in Mogadishu, 20 February 2018. However, the field test kits used by explosive ordnance disposal teams are not as accurate as the laboratory analyses of the Terrorist Explosive Device Analytical Center.

[59] Based on estimates of 0.20 kg of TNT harvested per 60-mm mortar and 6.34 kg per TM-57 anti-tank mine. United Nations Mine Action Service in Somalia, "Report on the VBIED attacks in Mogadishu on 14 October 2017", October 2017.

Foiled plot to detonate a vehicle-borne improvised explosive device in Kenya in February 2018

75. On 15 February 2018, Kenyan police on a routine patrol in Merti Division, Isiolo County, arrested two Al-Shabaab operatives, Abdimajit Hasan Adan and Mohammed Nanne Osman, travelling with a vehicle-borne improvised explosive device intended for a complex attack in Nairobi. Also captured by police were 5 Type 56-2 AK pattern assault rifles, 36 magazines of ammunition and 36 grenades. Had the operation succeeded, it would have been the most significant Al-Shabaab attack outside Somalia since the Garissa University College massacre of April 2015 (see S/2015/801, annex 4.2).

76. With assistance from the Kenyan Anti-Terrorism Police Unit, the Monitoring Group documented the captured Type 56-2 rifles and determined that at least two — and almost certainly four — of the five rifles had been imported by the Federal Government in 2013 following the partial lifting of the arms embargo pursuant to Security Council resolution 2093 (2013) (see annex 2.3). This is the first known instance of weapons imported by the Federal Government being used for an attack outside Somalia.

77. According to explosive ordnance disposal specialists consulted by the Monitoring Group, the shape and design, as well as the components, of the vehicle-borne improvised explosive device, appear to share a distinct signature with at least three other devices used in attempted attacks in Somalia (see annex 2.3.3 (strictly confidential)).[60]

78. The plot was orchestrated from within Somalia by an Amniyat operative known only as "Dere", who organized hawala money transfers totalling approximately $30,000, primarily originating from Kismayo, to Abdimajit Adan. Telephone records obtained by the Monitoring Group also indicated numerous contacts between Mohammed Nanne and mobile telephones in Somalia using Hormuud Telecom SIM cards.[61]

79. The plot provides an apt illustration of the nexus between corruption and insecurity; police statements from the arrested Al-Shabaab operatives show that they were able to pass with little interference back and forth across the porous Kenya-Somalia border, facilitated by bribes to various security forces officials on both sides.

80. While a total of six individuals have been prosecuted in Kenya in connection with the operation, several known members of the plot escaped arrest, and the attacking team — which likely comprised five individuals, on the basis of the number of captured rifles — may still be at large in Kenya.

81. A case study of the Merti plot in February 2018 is presented in annex 2.3.

Domestic financing

82. Al-Shabaab derives its revenue from a variety of domestic sources, primarily taxation on transiting vehicles and goods, business and agricultural taxation, and forced zakat (alms) levies. Al-Shabaab's financial system is systematic and centralized, with revenue directed from regional departments to the financial hub in

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[60] The three additional devices are: a vehicle-borne improvised explosive device seized in Elasha Biyaha on 20 July 2017; a vehicle-borne improvised explosive device intercepted in the vicinity of the Somali Police Force explosive ordnance disposal headquarters in Mogadishu on 9 March 2016; and a vehicle-borne improvised explosive device seized outside the Ambassador Hotel in Mogadishu on 1 June 2016.

[61] The lack of accurate subscriber registration data renders it impossible to track most telephone users of Hormuud Telecom Somalia Inc. See annex 2.3.1 (strictly confidential).

Qunyo Barrow, in Jilib district, Middle Juba region.[62] The funds are then at the disposal of the head of the Al-Shabaab Department of Finance (*Maktabka Maaliyada*), Hassan Afgooye, and its governing council (*Shura*) to distribute to specific Al-Shabaab departments.[63]

83. Despite having steadily ceded territory since 2011, Al-Shabaab still functions as a shadow government in areas that it no longer physically controls, collecting taxes and providing services such as Islamic courts. Employing mafia-style tactics, the group is able to levy taxes via a network of hinterland checkpoints, with the collection of taxes enforced through violence and intimidation.[64]

84. The Monitoring Group's investigations indicate that Al-Shabaab remains in a strong financial position despite ramped-up aerial strikes targeting the group. Indeed, Al-Shabaab is likely generating a significant budgetary surplus; money is not a limiting factor in its ability to wage its insurgency. How Al-Shabaab channels excess revenue remains under investigation by the Monitoring Group.

Al-Shabaab's taxation system

85. Across southern and central Somalia, Al-Shabaab delineates its taxation system into four distinct revenue streams: taxation of farms and agricultural produce (*dalag*), registration and taxation of transiting vehicles (*gadiid*), taxation of goods being transported (*badeeco*) and taxation of livestock sales (*xoolo*). Checkpoints are managed by district finance officers, who direct revenue to Al-Shabaab's regional finance offices, and in turn the national finance office in Qunyo Barrow. At every level, collection of revenue is tightly controlled and internally monitored and audited.[65]

86. Al-Shabaab's domestic revenue generation apparatus is more geographically diversified and systematic than that of the Federal Government or the federal member states. The Al-Shabaab checkpoint taxation system is applied consistently across southern and central Somalia, albeit with variations in rates across regions. Al-Shabaab delivers an accountable and predictable system of taxation, including the provision of receipts. In contrast to checkpoints controlled by Federal Government or federal member state forces, Al-Shabaab does not doubly tax drivers who have paid at another location. As a result, commercial drivers often prefer transiting via checkpoints controlled by Al-Shabaab, rather than federal or regional forces.[66]

87. Al-Shabaab's most lucrative checkpoint lies approximately 160 km north-west of Mogadishu on the road to Baidoa, at Jameeco in Bay region. A senior Al-Shabaab defector — who was in command of the Jameeco checkpoint until March 2018 —

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[62] Interview with Mukhtar Robow in Baidoa, 6 February 2018, and interview with a National Intelligence and Security Agency official in Mogadishu, 24 February 2018.

[63] Interview with National Intelligence and Security Agency officials in Mogadishu, 5 February 2018, and interview with a former Al-Shabaab finance officer in Kismayo, 18 February 2018.

[64] For instance, truck drivers who attempt to circumvent Al-Shabaab checkpoints face execution and the torching of their vehicles and goods if detected. See annex 2.4.

[65] In at least one district in Lower Juba, receipts were audited every six months by roughly five officers from Jilib belonging to a unit called *Dabagal* ("Follow-up"). The *Dabagal* officers would then issue a series of new receipts for the upcoming six-month period. Interviews with the former Al-Shabaab head of finance for Badhadhe district, Lower Juba, 2 February and 25 July 2018.

[66] Interviews with four truck drivers who regularly transit from Mogadishu to Belet Weyne, April–May 2018; interview with a National Intelligence and Security Agency official in Mogadishu, 24 February 2018; and interview with Mukhtar Robow in Baidoa, 6 February 2018.

reported that the checkpoint generated approximately $30,000 per day ($10 million annually).[67]

Al-Shabaab financing in Hiran region

88. On 30 March 2018, a joint AMISOM and Somali National Army operation in Afarirdod village in Hiran region resulted in the death of Al-Shabaab's regional head of finance, Mohamed Nuur. Recovered from the scene were three ledgers, later obtained by the Monitoring Group, containing detailed accounts of Al-Shabaab's revenue and expenses in Hiran region from October 2014 to March 2018.

89. The ledgers display a sophisticated accounting system whereby Al-Shabaab collects revenues and conducts internal transfers using cash (both United States dollars and Somali shillings), mobile money, hawala money transfer and possibly bank accounts. The EVC Plus mobile money service of Hormuud Telecom Somalia Inc. supports the efficient functioning of Al-Shabaab's financial system, allowing the group to transfer a significant percentage of its funds to its financial hub in Middle Juba region without the need to physically transport the entire amount in cash across hostile territory.[68]

90. Annex 2.4 includes several case studies of Al-Shabaab domestic financing: annex 2.4.1 details Al-Shabaab financing in Hiran region from 2014 to 2018; annex 2.4.2 presents a study of Jameeco checkpoint in Bay region; annex 2.4.3 presents interviews with the Al-Shabaab former head tax collector in Badhadhe district in Lower Juba region; annex 2.4.4 details checkpoint taxation in Middle Shabelle region; and annex 2.4.5 presents a case study of zakat (alms) collection in Berdale district, Bay region.

Defection of Mukhtar Robow

91. In August 2017, Mukhtar Robow, also known as Abu Mansur, the former deputy leader of Al-Shabaab, officially defected to the Federal Government in a highly publicized series of appearances.[69] Since his defection, Robow has expressed a desire to return to his local community to use his militia to fight Al-Shabaab, should he receive adequate support from Somali authorities.[70] Nevertheless, following the initial public relations success of Robow's defection, there have been limited resources or guidance from Federal Government or federal member state authorities on how Al-Shabaab defectors and their associated militias will be effectively managed.

92. In the past, some of Al-Shabaab's most serious setbacks have involved shifts of allegiance by entire clans and their associated militia, rather than the defection of specific individuals.[71] Robow's Leysan sub-clan was historically strongly allied with Al-Shabaab, particularly in Bay and Bakool regions. Robow has significant influence over the Leysan sub-clan and has encouraged its members to collectively disengage from Al-Shabaab. At the time of writing, 20 senior members of Al-Shabaab, all from

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[67] Interview with a defected Al-Shabaab commander in Baidoa, 29 May 2018.

[68] In several instances, EVC Plus transactions recorded in the Al-Shabaab ledgers appeared to exceed the $10,000 threshold, requiring Hormuud Telecom to report them to the Federal Government Financial Reporting Center, as stipulated in article 14 (2) of the Anti-Money Laundering and Countering the Financing of Terrorism Act (2016). Under article 5 (2) (b) of the Act, reporting entities are required to "identify and verify the identity of their customers" in instances where transactions are equal to or exceed $10,000.

[69] In 2013, following an internal Al-Shabaab leadership struggle and subsequent purging of dissidents, Robow fled to Bakool region and remained under the protection of his local militia.

[70] Interview with Mukhtar Robow in Baidoa, 6 February 2018.

[71] Past examples include Abgaal sub-clans in Galgadud region siding with Ahlu Sunna wal Jama'a against Al-Shabaab, and Hawadle sub-clans forming the Macaawisleey militia in Hiran region.

the Leysan sub-clan, had defected to the Federal Government at Robow's instigation.[72]

B. Islamic State in Iraq and the Levant faction in Somalia

93. In its final report of 2017, the Monitoring Group detailed the operations, recruitment and leadership of the approximately 120- to 200-strong militant faction aligned with Islamic State in Iraq and the Levant (ISIL) operating in Bari region, Puntland, and led by former Al-Shabaab leader Sheikh Abdulqader Mu'min (S/2017/924, paras. 32–42).

94. On 3 November 2017, United States forces conducted the first two publicly acknowledged airstrikes against the ISIL-aligned militant faction in Puntland. According to Puntland-based sources, one of those attacks struck a cave and resulted in the deaths of approximately 20 militants.[73] From information provided by ISIL defectors, the Monitoring Group identified the location of the airstrike as Buqu, which, according to one defector, was one of four ISIL operation centres in the mountains surrounding the littoral town — and former ISIL base — of Qandala with sufficient access to fresh water.[74]

95. Since the commencement of United States airstrikes, ISIL operations in Puntland have been at an ebb, and it appears that the group has entered a period of retrenchment and reorganization. However, it is apparent that ISIL in Iraq and the Syrian Arab Republic continues to view Somalia as an important avenue for future expansion. In the 141st issue of the ISIL magazine *Naba'*, published on 27 July,[75] ISIL began using the designation "province" for Somalia. Previously referred to only as "Somalia", ISIL now groups the country with other self-professed ISIL provinces, such as Iraq Province, Khorasan Province, Sinai Province and Syria Province. Moreover, during the current mandate, militants allied to ISIL have claimed a string of assassinations primarily in Mogadishu and Afgoye.

Assassination campaign

96. Between October 2017 and August 2018, ISIL claimed responsibility, through its affiliated Amaq News Agency, for 50 assassinations,[76] primarily of Federal

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[72] Interview with National Intelligence and Security Agency officials and recent Al-Shabaab defectors in Baidoa, 28–31 May 2018. In an interview in July 2018, Robow claimed to be maintaining a safehouse for defectors in Baidoa at his own expense, stretching the limits of his personal resources. Robow stated that he would not engage in any further outreach to existing Al-Shabaab members in the absence of Federal Government support for Leysan defections. Interview with Mukhtar Robow by an international organization staff member in Baidoa, 16 July 2018.

[73] Interviews with a senior Puntland intelligence officer, 8 November 2017, a former Puntland intelligence officer, 6 November 2017, and a Puntland-based journalist, 12 November 2017. United States forces carried out a third airstrike on 27 November 2017, reportedly resulting in the death of one ISIL militant. United States Africa Command, "U.S. conducts airstrike in support of the Federal Government of Somalia", press release, 27 November 2017. Available from www.africom.mil/media-room/pressrelease/30119/u-s-conducts-airstrike-in-support-of-the-federal-government-of-somalia.

[74] Interviews with two ISIL defectors, Bosaso, 26 February 2018. Both defectors reported that they had been based at Buqu while active members of the group.

[75] Available from https://azelin.files.wordpress.com/2018/07/the-islamic-state-al-nabacc84_-newsletter-141.pdf.

[76] In addition, ISIL, through Amaq News Agency, announced responsibility for five improvised explosive device attacks in Mogadishu, Elasha Biyaha and Bosaso that it claims resulted in the deaths of at least 21 soldiers and police officers.

Government police, intelligence and finance officials in Mogadishu and Afgoye.[77] The Monitoring Group has independently corroborated that 13 of these alleged killings took place, although in most cases it has not been possible to confirm the identities of either the victims or the perpetrators.

97. Nonetheless, there is strong evidence of the existence of an ISIL assassination network in southern Somalia. On 22 April 2018, Jama Hussein Hassan was arrested in Afgoye for planting a roadside improvised explosive device; he was found with electronic copies of *Dabiq* magazine, a defunct ISIL publication. Under interrogation Hassan admitted to investigators his links to three assassinations, two in Afgoye and one in Mogadishu.[78]

98. It is unclear to what extent, if any, Hassan was operationally linked to the ISIL faction in Puntland.[79] During Hassan's military court trial on 19 July, the Federal Government prosecutor stated that he had previously taken part in fighting between the ISIL faction and Puntland forces, and had been sent to Afgoye as part of a team tasked with carrying out assassinations. However, the SIM contacts from a mobile telephone recovered from Hassan, reviewed by the Monitoring Group, did not contain any telephone numbers registered with Golis Telecom, the predominant telecommunications company in Puntland.

99. Two additional members of the ISIL faction, Mahad Mohamud Abdi, also known as Abtidoon, and Mohamud Dahir Warsamow, also known as Dr. Rage, also underwent a trial in military court in July 2018. Abdi was accused by the Federal Government prosecutor of founding an ISIL branch in southern Somalia independent of the Puntland faction, and Warsamow was accused of being a finance officer for the group. Both men were sentenced to 15-year prison terms on 2 August.

100. Annex 3.1 contains a table of assassinations in Somalia claimed by ISIL during the current mandate.

Designations by the United States of alleged Islamic State in Iraq and the Levant facilitators

101. On 9 February, the Office of Foreign Assets Control of the United States Department of the Treasury listed Mohamed Mire Ali Yusuf as a "specially designated global terrorist", describing him as a "financial operative who provided funds to United States-designated Abdulqadir Mumin (Mumin) for his ISIS-aligned activities".[80] Yusuf, also known as Soodareeri, a Bosaso-based businessman, was named in the two previous reports of the Monitoring Group as an arms trafficker (see S/2016/919, annex 8.10, and S/2017/924, annex 7.1). However, the Monitoring Group assesses it as unlikely that Soodareeri is an ISIL member or facilitator.[81]

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[77] Most assassination claims by Amaq News Agency were released via private groups on the messaging application Telegram. Approximately one third of the claims were accompanied by video and/or photographic evidence.

[78] Interview with the interrogating officer, 31 July 2018.

[79] In an attempt to assess a potential connection between the two branches, the Monitoring Group sent a letter to the Federal Government on 6 July 2018, requesting to interview Jama Hussein Hassan, but did not receive a response.

[80] United States Department of the Treasury, "Treasury sanctions ISIS facilitators across the globe", press release, 9 February 2018. Available from https://home.treasury.gov/news/press-release/sm0284.

[81] The Monitoring Group reviewed Soodareeri's mobile telephone records from 2 February to 18 May 2018 and found no communications between him and the 20 individuals that the Monitoring Group has identified as members or affiliates of the ISIL faction. The Group also spoke to multiple Puntland-based intelligence and security sources, who were adamant that Soodareeri had no ties to the ISIL faction.

102. In addition, the Office of Foreign Assets Control sanctioned the Bosaso-based livestock exporting company Liibaan Trading, the ownership of which was inaccurately attributed to Soodareeri. Liibaan Trading is owned by Liban Yusuf Mohamed, also known as Liban Dheere, another Bosaso-based arms smuggler who was also named in the Monitoring Group's reports in 2016 and 2017. The Group believes that Liban Yusuf Mohamed may have ties to the ISIL faction, as mobile telephone records obtained by the Group demonstrate him to be in contact with senior ISIL leader Abdihakim Dhuqub (see S/2017/924, annex 2.2) in both November 2016 and January 2018. Annex 3.2 (strictly confidential) presents a link chart of Liban Dheere's mobile telephone connections to Abdihakim Dhuqub and other known ISIL members and affiliates.

103. It is the Monitoring Group's assessment, based on interactions with a variety of stakeholders in Bosaso, that the designations of the above individuals and entities have sent a strong deterrent signal to local business owners. The Group therefore recommends that the Security Council consider making use of targeted sanctions with a view to disrupting Puntland arms traffickers, several of whom have active links with the ISIL faction (see S/2017/924, annex 7.1). The Group intends to present relevant statements of case to the Committee following the submission of this report.

C. Political and security sector challenges

Continuing impact of the Gulf diplomatic crisis

104. In its report of 2017, the Monitoring Group highlighted the impact of the Gulf diplomatic crisis on Somalia, and the increasing isolation of the Federal Government executive following its claim to maintain neutrality in the dispute (see S/2017/924, summary). The fallout from the crisis continued over the course of the current mandate. In late 2017, leaders of several federal member states declared their support for the United Arab Emirates and Saudi Arabia alliance.[82] Various opponents to the Federal Government, including the leaders of some federal member states, questioned the executive's neutrality.[83] Multiple sources have also noted the financial dependency of the Federal Government on Qatar.

105. The former Chief of Staff in the Office of the President, Fahad Yasin, was commonly cited throughout the mandate by a broad range of sources as the intermediary between the Federal Government executive and Qatar. Yasin was previously employed in Qatar in a research role at the State-funded Al-Jazeera Media Network. The Monitoring Group received multiple reports throughout the mandate, including from one Member State, sources within the offices of the Prime Minister and sources close to Yasin, that Qatar provided regular off-budget cash payments to the Federal Government via Yasin, which were used in part to reward pliant Members of the lower house of Parliament and to bribe opposition Members before key parliamentary votes. The Group was unable to independently document any financial transfers from Qatar to Yasin, however, and in meetings with the Group in Doha, New York and Mogadishu, on 18 February, 17 April and 25 July 2018, respectively, Qatari officials claimed that no off-budget financial support had been provided to the Federal Government.

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[82] See, for example, T. Roble, "Puntland differs with Fed Govt, insists UAE military 'here to stay'", Goobjoog News, 16 April 2018. Available from http://goobjoog.com/english/puntlands-gaas-differs-with-fed-govt-insists-uae-military-here-to-stay/.

[83] Article 2.6 of the communiqué issued following the second conference of the Council of Interstate Cooperation (see "Centre-periphery relations", below) in Baidoa, 13–16 May, includes the following statement: "The pretence of the Federal Government that it is neutral on the gulf crises notwithstanding, it is more than adequately clear that the Federal Government has taken a side."

106. Tensions between the Federal Government and the United Arab Emirates surfaced on several occasions during the mandate. In its 2017 report, the Monitoring Group noted its concerns regarding the establishment of a United Arab Emirates military base in Berbera, Somaliland (see "Construction of a United Arab Emirates military base in Berbera", above), and the potential it posed to undermine relations between the Federal Government and the Somaliland administration (S/2017/924, paras. 146–150). In March 2018, the Federal Government voiced its opposition to the establishment of the base to both the Arab League and the United Nations Security Council, framing the activities of the United Arab Emirates in Berbera as an attack on the sovereignty of Somalia.

107. On 8 April 2018, Federal Government security forces at Adan Adde International Airport seized suitcases containing approximately $9.6 million in cash from the Ambassador of the United Arab Emirates to Somalia, Mohammed Ahmed Othman Al Hammadi, as he arrived on a chartered aircraft from Abu Dhabi. In correspondence received in early September 2018, authorities of the United Arab Emirates informed the Monitoring Group that advance notice of the transfer of funds had been sent to the Federal Government, including the Minister of Defence at the time, as the funds were intended to support the Somali National Army.[84]

108. One day prior to the cash seizure, the Monitoring Group witnessed a meeting between members of the United Arab Emirates diplomatic services and a former senior official of the National Intelligence and Security Agency at a restaurant in Nairobi. The participants discussed bringing federal member state leaders, federal Members of Parliament and Somali National Army commanders together in an effort to undermine the Federal Government, including through bribery.[85] See annex 4.1 (strictly confidential) for further information on the meeting.

109. On 23 April, United Arab Emirates forces withdrew from the General Gordon training camp in Mogadishu, where they had been training several hundred Somali troops, including approximately 200 members of the special forces.[86] The withdrawal prompted violence in the city as troops based at the camp looted and fled the premises (see "General Gordon military base", above).

Centre-periphery relations

110. In October 2017, the presidents of the five federal member states met in Kismayo to discuss their engagement with the Federal Government and established the Council of Interstate Cooperation. The Council subsequently announced the temporary suspension of all cooperation with the Federal Government. The deterioration of relations prompted the intervention of the United Nations Secretary-General, who, on 12 October 2017, urged the Federal Government and the federal member states to stabilize their relationship.[87]

111. Engagement and cooperation among the members of the Council of Interstate Cooperation, and between its members and the Federal Government, were irregular throughout the mandate. The National Security Council, comprising representatives

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[84] Correspondence from the United Arab Emirates to the Monitoring Group, 6 September 2018.

[85] An audio recording of this meeting is on file with the Secretariat. Photographic evidence of the meeting is presented in annex 4.1 (strictly confidential).

[86] The Monitoring Group reviewed the handover document dated 22 April 2018, signed by a representative of the Ministry of Defence of the Federal Government and United Arab Emirates Task Force Commander and witnessed by a senior international organization official.

[87] Full speech available from www.un.org/sg/en/content/sg/statement/2017-10-12/secretary-generals-remarks-security-council-countries-risk-famine.

of the Federal Government and the federal member states,[88] convened in February 2018 in Mogadishu and again in June in Baidoa, and announced various achievements, including agreements on natural resource-sharing.[89] However, the Council of Interstate Cooperation convened again in early September 2018 in Kismayo. In the communiqué released following the meeting, the Council listed a number of grievances and announced the suspension of collaboration with the Federal Government until various demands were met.[90] Invitations by the Federal Government to attend a meeting of the National Security Council in Mogadishu shortly after were declined by the Presidents of the federal member states.

112. The Monitoring Group engaged with senior representatives of all five federal member states and with the Presidents of two of the federal member states between June and September 2018 to discuss relations with the Federal Government. All expressed concerns over attempts by the Federal Government executive to undermine the authority of the federal member states and their leaders. All also expressed specific concerns regarding security sector reform and the national security architecture (see "Security sector reform", below) and the failure of the Federal Government to distribute weapons and ammunition to the regions.

Security sector reform

113. Security sector reform has been among the top priorities of international partners since the inauguration of the current Federal Government administration in early 2017.[91] While the scale of the challenge of comprehensive security sector reform in Somalia should not be underestimated, progress over the current mandate has been limited. This has been at least partly due to strained relations between the Federal Government and the federal member states (see "Centre-periphery relations", above).[92] The commitment of the Federal Government to adhere to and/or prioritize security sector reforms agreed with the federal member states and international

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[88] Previously referred to as the National Leadership Forum (see S/2017/924, para. 97). Institutions mandated by the Provisional Constitution of 2012 — including an annual conference of executive heads of the Federal Government and the federal member state governments and a law to facilitate and regulate intergovernmental interactions (article 51) and an interstate commission (article 111F) — had still not been established as at September 2018.

[89] At meetings of the National Security Council in Mogadishu on 6–10 February 2018, and in Baidoa on 5 June 2018, the Federal Government, the federal member states and the Benadir regional administration reached interim agreements on revenue-sharing from fishing and the extractive industries. The agreements represent high-level political pacts to share revenue derived from natural resources that also stipulate important elements of public financial management, such as the creation of dedicated accounts at the Central Bank of Somalia. While cooperation towards natural resource revenue-sharing among the Federal Government, the federal member states and the Benadir regional administration is a positive development, the significance of these two agreements should not be overstated. The agreements are not legally binding and may not be fully compatible with the relevant legal frameworks, including the Somali Fisheries Law (2014) and the Petroleum Bill (pending in Parliament). The agreements also require institutional capacity for their effective implementation, such as a Somali Fisheries Authority and a Somali Petroleum Authority, which do not yet exist.

[90] Communiqué of the Council of Interstate Cooperation, 8 September 2018.

[91] The national security architecture was endorsed by the National Security Council in April 2017, shortly before the conference in London in May 2017 at which the Security Pact was signed with international partners.

[92] A continuing lack of agreement on critical components of the national security architecture, including the integration of regional forces, was acknowledged in the communiqué of the Somalia Partnership Forum, held in Brussels on 16 and 17 July 2018.

partners, however, has also been called into question by a variety of Monitoring Group sources.[93]

114. As at September 2018, 16 months after its initial endorsement in London in April 2017, few of the substantive steps outlined in the national security architecture had been taken.[94] Key to its success is the integration of existing regional and clan forces into the Somali National Army, their rehatting as regional police forces, or their disarmament and demobilization. Shortly before a conference held in Mogadishu in December 2017 to discuss progress made towards establishing the national security architecture with international partners, the Federal Government announced that 2,400 Puntland troops had been formally integrated into the Somali National Army. As at September 2018, the practical extent to which these troops, or any other regional forces, had been assimilated into the Somali National Army remained limited.[95] The future status of regional Darawish forces also remained unclear.

115. The "resectorization" of the Somali National Army to align with the political boundaries of the federal member states has also presented challenges. Somali National Army units in Gedo that hitherto came under Somali National Army sector 60, which is headquartered in Baidoa, South-West State, were officially transferred to sector 43, formally headquartered in Kismayo, Jubbaland.[96] The Jubbaland administration presented a list of "serious concerns" to the Federal Government on 2 July 2018 regarding sector 43.[97] When the Federal Government subsequently replaced the commander of sector 43 in mid-July without consulting the Jubbaland administration, the new commander was prevented from landing at Kismayo airport, and was forced to reroute to Garbaharey in Gedo region.

116. During the conference held in December 2017, the Federal Government and international partners agreed on the need for a "a realistic conditions-based transition plan to enable Somalia to assume full responsibility for security". Disseminated on 22 March 2018, the transition plan acknowledged the need for close cooperation between the Federal Government, the federal member states, AMISOM, the United Nations and international partners. While the preparation of a comprehensive phased approach to the transition, from January 2018 to December 2021, represents a positive development, as at September 2018, several initial deadlines, including the establishment of regional security councils, had already been missed.

117. The preparation, and dissemination in December 2017, of the operational readiness assessment of the Somali National Army demonstrated an unprecedented acknowledgement of the poor state of the Somali National Army by the Federal

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[93] Between June and September 2018, the Monitoring Group interviewed officials in the Somali security forces, international diplomatic staff, international organization staff and independent security consultants.

[94] Discussions on the development of a new national security architecture date back to the conference on Somalia held in London in May 2013. It was not until 2016, however, that preparations began in earnest. An outline of the agreement endorsed in April 2017 is available from https://unsom.unmissions.org/sites/default/files/london-somalia-conference-2017-security-pact.pdf.pdf. The national security architecture was later revised following consultations with parliamentary committees.

[95] The reported involvement of the Puntland Darawish troops originally selected for integration into the Somali National Army in the standoff with Somaliland at Tukaraq (see "Conflict between Somaliland and Puntland", below) also demonstrates the continuing challenges of comprehensive security sector reform.

[96] A unit originally consisting of 1,350 troops formally integrated into the Somali National Army in Kismayo in 2015 (see S/2016/919, para. 52) also remained, as at September 2018, inactive.

[97] Letter dated 2 July 2018 from the Office of the President of Jubbaland to the President of the Federal Government, Mohamed Abdullahi Mohamed.

Government. Despite its adverse findings, the Federal Government should be commended for undertaking the operational readiness assessment exercise.

Mogadishu security forces

118. Over the course of the mandate the Monitoring Group received numerous reports of the establishment of new security forces in Mogadishu. Most of these reports were referring to either the Mogadishu stabilization force (*Xasliinta*) or the 14 October Battalion.[98]

119. The Mogadishu stabilization force was originally established as a temporary specialized force in May 2017, comprising units from the Somali National Army, the Somali Police Force and the National Intelligence and Security Agency.[99] It later also incorporated personnel from the Custodial Corps. The Monitoring Group was unable to confirm the structure of command, having received several varying accounts, although sources agreed that the ultimate authority lay with the Office of the Prime Minister (see also annex 4.2 (strictly confidential)). According to media reports, the Mogadishu stabilization force was disbanded in July 2018.[100]

120. Rumours that the Federal Government had established a new paramilitary force originally surfaced in early 2018 with (likely falsified) documents circulating on social media. According to various sources, including current and former senior security officials in Mogadishu, an estimated 800 recruits were originally trained at the police academy in Mogadishu and later transferred to the General Gordon training camp following the departure of United Arab Emirates training forces (see "General Gordon military base", above).[101] While according to documents reviewed by the Monitoring Group the 14 October Battalion was formally incorporated into the Somali National Army in September 2018, the Group was informed that command and control remained independent from Somali National Army headquarters. The Group was unable to confirm the structure of command of the Battalion, although sources agreed that authority lay with the Office of the President.

121. The Monitoring Group wrote to the Federal Government on 11 July 2018 requesting details of the structure and strength of all security forces in Mogadishu, including unit locations, commanders and command structure, and information on the training and recruitment for all security forces in Mogadishu, including the number of trainees and unit locations since May 2017. On 20 September, the Office of the National Security Adviser responded, stating that there were "no new forces in Mogadishu" and that the Somali Police Force was responsible for security in the city.[102]

122. While the establishment of the Mogadishu stabilization force and, in particular, the 14 October Battalion may represent novel initiatives to address endemic insecurity

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[98] The 14 October Battalion was also commonly referred to as the People's Defence Force.

[99] Letter from the Federal Government of Somalia to the Monitoring Group, 15 June 2017.

[100] See, for example, Cabdi Cade, "Ciidanka Xasilinta Muqdisho oo la sheegay in Sharci daro ku dhisan yihiin", AllBanaadir, 8 July 2018. Available from www.allbanaadir.org/ciidanka-xasilinta-muqdisho-oo-la-sheegay-sharci-daro-ku-dhisan-yihiin.

[101] Concerns about the 14 October Battalion related especially to the recruitment of its fighters, in particular that the 14 October Battalion included many former members of the militant group Al-Ittihad al-Islami and Al-Shabaab. In addition, there was the perception of regional bias in the recruitment of the 14 October Battalion, reportedly in an attempt by the executive to counter the Abgaal and Haber Gedir (Hawiye) dominance of security forces in and around Mogadishu. The Monitoring Group reviewed unverified documentation indicating that in mid-2017 the Office of the President established a forum of Sufi religious leaders with the intention of both integrating more forces of the Sufi group Ahlu Sunna wal Jama'a into the Somali National Army, and propounding Sufist tenets more broadly within the security forces, in an attempt to counter the militant interpretations of Islam of Al-Shabaab and ISIL.

[102] Federal Government correspondence to the Monitoring Group, 20 September 2018.

in Mogadishu, the lack of transparency prompted widespread speculation and concerns regarding their intentions, command and control, and constitutionality.[103] An apparent disproportionate level of attention and support given to these forces by the Federal Government also prompted concerns among the administrations of the federal member states and international partners regarding the Federal Government's commitment to broader security sector reform and the consolidation of a national security force.[104]

123. The Monitoring Group also received allegations regarding new elements within the National Intelligence and Security Agency and their involvement in the intimidation of political opponents and assassinations in Mogadishu. Further information on the activities of the National Intelligence and Security Agency in Mogadishu can be found in annex 4.2 (strictly confidential).

D. Conflict between Somaliland and Puntland

124. The Monitoring Group is concerned by the ongoing armed standoff between Puntland and Somaliland in the disputed Sool region.[105] Tukaraq, located 75 km west of the capital of Puntland, Garowe, had been under the control of the Puntland authorities since 2007 and served as an important security and revenue collection checkpoint for the administration. On 8 January 2018, Somaliland security forces deployed to the border area with Puntland and overran the strategic checkpoint in Tukaraq.[106] Puntland retaliated by amassing troops in the border area. Throughout 2018, both administrations consolidated their military positions in the region, separated by a distance of approximately 2 km.[107] International organizations reported dozens of casualties on both sides and the displacement of an estimated 2,500 civilians as a result of the standoff.[108]

125. On 11 April 2018, a representative of the Puntland administration informed the Monitoring Group that any decision to escalate the conflict would be fully on the part of Somaliland and, furthermore, that Puntland would not be willing to enter into negotiations until Somaliland forces unilaterally withdrew from the region.[109] On

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[103] The Monitoring Group also noted a lack of clarity regarding Mogadishu security forces among multiple national and international stakeholders and security partners interviewed between January and September 2018.

[104] The Monitoring Group confirmed when reviewing weapons distribution logs at Halane Central Armoury in August 2018 that a total of 798 AK-pattern assault rifles were distributed to the 14 October Battalion between March and June 2018, and troops received new, distinct uniforms (see also annex 1.6 on Al-Shabaab's use of Somali security force uniforms).

[105] Somaliland and Puntland have vied for control over the Sool and Sanaag territories since 1998 and have clashed on several occasions.

[106] The advance by Somaliland forces took place following the election of a new Somaliland President, Muse Bihi Abdi, in November 2017, whose manifesto contained pledges concerning border security and the secession of Somaliland. The Somaliland administration further claimed that their military build-up in the area had also been provoked by the recent interference of the Federal Government in the affairs of Somaliland. In December 2017, the International Civil Aviation Organization recommended the handover of Somaliland airspace to the Federal Government. On 2 January 2018, the Federal Government Minister of Planning and Economic Development, Jamal Mohamed Hassan, visited the disputed Sanaag region, while Somaliland authorities suggested that the Federal Government was considering the prospect of forming a federal member state out of the disputed regions of Sool and Sanaag. The deployment of Somaliland forces took place during the visit of President Mohamed Abdullahi Mohamed "Farmajo" to Puntland.

[107] The Somaliland and Puntland administrations confirmed the large-scale deployment of troops to the region to UNSOM in Hargeisa on 28 January 2018.

[108] Interview with staff of the Office of the United Nations High Commissioner for Refugees in Bosaso, 24 January 2018.

[109] Interview with Abdinasir Sofe, Chief of Staff of the Puntland President, Nairobi, 11 April 2018.

14 May 2018, conflict erupted again between Somaliland and Puntland armed forces; exchanges of heavy artillery and troop reinforcements on both sides continued until the end of May.[110] Further clashes and a surge in artillery fire between the two forces were reported on 22 June.[111]

126. The conflict has fuelled instability, increased the displacement of local residents and allowed Al-Shabaab and ISIL to further entrench within the region. On 1 June 2018, for instance, Al-Shabaab conducted a major assault on a Puntland base in Bari region, resulting in six causalities and the retreat of Puntland forces.[112]

127. From 28 to 30 July 2018, the Intergovernmental Authority on Development and the United Nations Assistance Mission in Somalia (UNSOM) conducted a joint mediation mission to Somaliland and Puntland, focusing on the immediate cessation of hostilities and the demilitarization of the area.[113] At the time of writing, however, the standoff was unresolved.

E. Misappropriation of financial resources

128. Over the course of the mandate the Federal Government was commended by international financial institutions for implementing financial reforms.[114] Concerns regarding financial misappropriation raised by the Monitoring Group in correspondence sent on 11 July 2018, however, were not addressed by the Federal Government.

129. Having received specific allegations of misappropriation within the ministries of ports and marine transport, transport and civil aviation, and religious affairs, as well as the Benadir regional administration, the Monitoring Group requested copies of statements for the relevant accounts held at the Central Bank of Somalia and corresponding financial management information systems records.

130. Having received reports of impropriety, the Monitoring Group sought information regarding the status of any contracts or agreements with a number of different private entities and regarding the owners of those entities.[115] The Group also sought specific information regarding any Federal Government contracts or agreements regarding citizen registration, national identity cards, and visa and passport issuance.

131. Finally, the Monitoring Group sought clarification on allegations of off-budget expenditure by the Federal Government. For example, the Group received reports from several current Members of Parliament indicating that all Members of Parliament had received a non-salary payment of $5,000 from the Federal

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[110] Telephone interview with a staff member of a local non-governmental organization (NGO), 27 May 2018.

[111] Confidential security report, 23 June 2018.

[112] Garowe Online, "Somalia: Al-Shabab reportedly overran Puntland military base", 6 February 2018. Available from www.garoweonline.com/en/news/puntland/somalia-al-shabab-reportedly-overran-puntland-military-base.

[113] Interview with a staff member of an international organization, 1 August 2018.

[114] See, for example, International Monetary Fund, "IMF management completes the second and final review under the staff-monitored program for Somalia and IMF Managing Director approves a third staff-monitored program", press release, 6 July 2018. Available from www.imf.org/en/News/Articles/2018/07/06/pr18283-somalia-2nd-and-final-review-under-the-staff-monitored-program.

[115] These included Agetco General Trading and Clearance, Bukhari Logistics East Africa, Horn Logistics, Kasram Trading Company, Kulmiye General Services, M&T Solutions, Perkins Logistics, Riverside Holdings, Safari Security Service, Shabeel Group, Shirkadda Sahal, SKA International Group and Smart General Services.

Government in late May, following the appointment of the new Speaker of Parliament, Mohamed Mursal Abdirahman.

132. On 20 September 2018, the Office of the National Security Adviser responded to the Monitoring Group, claiming that access to review Central Bank of Somalia statements would be arranged at a mutually agreeable date and time. None of the Group's specific inquiries were addressed.[116]

Accountability of the Somali National Army

133. Evidence gathered by the Monitoring Group indicates that, despite several changes of leadership, misappropriation among Somali National Army senior officers remains entrenched. Following the dismissal of Abdullahi Moalim Nur in May 2017, Mohamed Mohamud Hussein "Garabey", the former Somali National Army Head of Transport, was appointed as the new Somali National Army Chief of Logistics.[117] Under Garabey, financial documentation purporting to account for Somali National Army expenditure has increased. The documentation presented to the Group was, however, of doubtful veracity. For example, documentation purporting to demonstrate the receipt of Somali National Army salaries by individual soldiers displayed an identical fingerprint alongside the names of thousands of individuals.

134. See annex 5.1 for further information on the accountability of the Somali National Army.

F. Maritime piracy

135. While maritime piracy in Somalia remained at a relative ebb over the mandate, sporadic attacks on international vessels continued to occur. On 17 and 18 November 2017, for instance, six individuals in a speedboat operating from a mother ship attacked, but failed to hijack, two vessels, the merchant vessel *Ever Dynamic* and the fishing vessel *Galerna III*, approximately 530 km and 630 km south-east of Mogadishu, respectively. The pirates were subsequently apprehended by the European Union Naval Force (EUNAVFOR) mission and handed over to the authorities of Seychelles for prosecution.

136. Unusually, the pirates had launched from Merka in Lower Shabelle region, an area not previously used as a base of pirate operations. However, the Monitoring Group's investigation of the incident, including interviews with the pirate suspects, revealed an unsophisticated operation that did not represent any evolution in pirate tactics or show links to extremist organizations.[118]

137. On 22 February 2018, three skiffs approached and fired upon the chemical tanker *Leopard Sun* 165 km off the coast of central Somalia. A private armed security team onboard the vessel returned fire, and the pirates broke off their attack. Information received by the Monitoring Group suggests that the potential involvement of the pirate leader Mohamed Osman Mohamed "Gafanje".[119] Gafanje, whose activities have been documented in several of the Group's previous reports,[120] currently maintains a militia that is active around the town of Hobyo in Mudug region.

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[116] Federal Government correspondence to the Monitoring Group, 20 September 2018.

[117] The Monitoring Group previously reported on misappropriation involving Abdullahi Moalim Nur and the Somali National Army Department of Logistics in S/2015/801, annex 3.1 (strictly confidential), S/2016/919, annex 2, and S/2017/924, paras. 73–77.

[118] Interviews with three members of the pirate gang in Victoria, Seychelles, 25 January 2018.

[119] Interview with a Somalia-based private security analyst in Mogadishu, 8 May 2018, and a Galmudug-based security officer, 2 August 2018.

[120] See S/2013/413, S/2014/726, S/2015/801 and S/2016/919, annex 1.4.

Galmudug Coastguard

138. During a mission to the coastal waters of Hobyo from 9 to 14 May 2018, the Monitoring Group witnessed a training session of the "Galmudug Coastguard", a project being implemented by a United Nations agency. Given the Galmudug administration's negligible control over the Hobyo area, as well as its prominence as a locus of pirate operations,[121] the Group is concerned that the training of the Galmudug Coastguard may serve to equip a future generation of maritime pirates.[122]

139. During the training observed by the Monitoring Group, none of the names of the 15 trainees, save that of the unit commander, matched the roster prepared by the United Nations agency, calling into question the vetting process and accountability of the programme. The Monitoring Group is concerned that phase II of the project envisions equipping "the existing Galmudug coast guard with boats and other necessary equipment", as well as training an additional 200 members of the unit.[123]

140. A representative of the United Nations agency informed the Monitoring Group that the training provided and the type of boats that the agency intends to procure for the Galmudug Coastguard are not immediately suited to pirate activities. He outlined the due diligence that the agency had performed, despite the difficult implementation environment in Galmudug, and stressed the importance of the coastguard project in bringing a level of security to a lawless area of the Somali coastline where pirates currently operate with impunity.[124]

IV. Violations of international humanitarian law

A. Harakaat al-Shabaab al-Mujaahidiin (Al-Shabaab)

141. From 1 September 2017 to 31 August 2018, the UNSOM Human Rights and Protection Group and the Office of the United Nations High Commissioner for Human Rights jointly reported 2,193 civilian casualties (killed and injured) by all actors in Somalia. Al-Shabaab was responsible for the highest number of attacks against civilians over the course of the mandate: more than 1,500, or approximately 70 per cent, of the casualties were attributed to Al-Shabaab, including 989 casualties (582 killed and 407 injured) resulting from the attack in Mogadishu on 14 October 2017.[125]

142. Al-Shabaab also continued to impose inhuman and degrading punishments on civilians in areas under their control, including amputations of limbs, lashings, beheadings and public executions.

143. In Government-controlled areas, Al-Shabaab continued its campaign of assassinations against civilians, targeting in particular public servants, the business

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[121] In addition to the ongoing activities of Mohamed Osman Mohamed "Gafanje" and his affiliated militia, the Chair and Deputy Chair of the "Galmudug Fishermen's Association" are both former pirates.

[122] Failed coastguard experiments are documented to have fuelled piracy in the recent past in Somalia. See, for example, S/2015/801, annex 2.3.

[123] United Nations agency funding proposal to the trust fund to support initiatives of States countering piracy off the coast of Somalia, July 2017.

[124] Email correspondence from the United Nations agency, 16 September 2018.

[125] The Armed Conflict Location and Event Data Project reported 1,400 civilian deaths from 31 September 2017 to August 2018, 70 per cent (980) of which were attributed to Al-Shabaab. This figure contrasts with 356 civilian deaths attributed to *Al-Shabaab during the previous year* (see www.acleddata.com).

community, traditional elders and religious leaders[126] and individuals accused of cooperating with AMISOM.[127]

Child recruitment

144. Throughout the mandate, Al-Shabaab continued to forcibly recruit children in areas under its control in southern and central Somalia. In Aad, Mudug region, for example, civilians were attacked by Al-Shabaab when they resisted the forced recruitment of children. Similarly, in Afgoye district, Lower Shabelle region, Al-Shabaab attacked the Bananey community for resisting child recruitment efforts and later destroyed their village and surrounding farmlands.[128]

145. In early 2018, Somali security forces rescued a number of children held captive by Al-Shabaab. On 25 January 2018, for example, 36 children were rescued from Al-Shabaab in Wanlaweyn district, Lower Shabelle region, and taken to a rehabilitation centre in Mogadishu. Similarly, in April 2018, 11 children attending an Al-Shabaab madrasa in Baidoa district were transferred to rehabilitation facilities in Baidoa town.

B. Federal and regional forces

Detention, torture and execution of children in Puntland

146. Over the course of the mandate, the Monitoring Group documented the detention, torture and summary execution of children by Puntland forces, in violation of international humanitarian law. In September 2016, in Garowe, 40 children — recruited by Al-Shabaab for a failed amphibious incursion into Puntland in March 2016 (see S/2016/919, annex 1.4) — were tried by regional military courts and sentenced to prison sentences of varying lengths, up to life imprisonment.[129] The children under the age of 15 years were subsequently transferred from Garowe prison to a rehabilitation centre in Garowe. On 19 August 2018, the Puntland President, Abdiweli Mohamed Ali "Gass", granted a full pardon to all 34 children[130] and allowed those remaining in prison to be transferred to a rehabilitation centre.

147. In December 2016 and January 2017, in Bosaso, seven children accused of involvement in the murders of three senior Puntland officials were detained and tortured by members of the Puntland security forces. On 8 April 2017, five of the seven were subsequently executed by firing squad after being tried by a military court; their bodies were not handed over to their families and the whereabouts of their remains were unknown at the time of writing. The other two children were serving life sentences at the time of submission.

148. At the time of writing, the Monitoring Group had not received a response to correspondence sent to the Puntland administration on 12 September 2018 requesting confirmation concerning the facts and circumstances of the execution of the children, as well as the steps taken to investigate.

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[126] In particular those who participated in the federal election process in 2016/17.

[127] The Monitoring Group also noted a surge in ISIL assassinations during the current mandate (see "Assassination campaign", above).

[128] On 26 April 2018, representatives of the Bananey community addressed correspondence to the Monitoring Group, UNSOM and AMISOM sector 3 headquarters, requesting protection from Al-Shabaab.

[129] Interviews with international organization staff and lawyers representing the children in Garowe, April 2018. On 24 April, the Monitoring Group relayed its concerns to the Puntland Minister of Justice, Salah Habib Haaji Jama.

[130] On 25 February 2018, six of the children escaped from the rehabilitation centre.

149. See annex 6.1 (strictly confidential) for further information on the detention, torture and execution of children in Puntland.

Torture and executions carried out by the Somali National Army in Barawe, Lower Shabelle region

150. On 5 May 2018, two men accused of planting an improvised explosive device in Barawe were tortured and executed, allegedly on the authority of a Somali National Army commander and in the presence of senior Federal Government officials. The bodies of the victims were observed to have had teeth broken, and one of the men appeared to have had an eye removed.[131] The Barawe police commander who subsequently investigated the incident was detained by the Somali National Army on 6 August, allegedly tortured, and placed under house arrest, where he remained at the time of writing.

151. On 31 August 2018, the Monitoring Group wrote to the Federal Government requesting information on the incident and steps taken to investigate the allegations, but did not receive a reply.

152. Further details of this case are provided in annex 6.2 (strictly confidential).

Detentions and executions in the conflict between Somaliland and Puntland

153. Conflict between Somaliland and Puntland centred around the town of Tukaraq (see "Conflict between Somaliland and Puntland", above) resulted in fighters being captured and detained by both parties.[132] At the time of submission, Puntland was detaining three combatants from the Somaliland security forces, and Somaliland was detaining 14 combatants from the Puntland security forces. Seven of the Puntland soldiers were receiving treatment in Hargeisa, while the remaining seven had been transferred to Hargeisa prison,[133] where, according to the Somaliland President, their families have been allowed unrestricted access to them.[134] The Monitoring Group received testimonies, however, indicating that fighters from Puntland had been tortured and killed by Somaliland security forces on 24 May 2018, in revenge for the killing of a Somaliland commander.[135]

154. At the time of writing, the Monitoring Group had not received a response to correspondence sent to the Somaliland administration on 6 September 2018, requesting confirmation of the circumstances of the alleged torture and execution of the four detainees from Puntland and details of the steps taken, if any, to investigate these allegations.

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[131] International organization investigation report, 15 May 2018.

[132] Given the position of Somaliland that the conflict was occurring between two independent States (Somaliland and Somalia), the Somaliland administration characterized the detainees as prisoners of war. Since the statehood of Somaliland remains unrecognized, the Geneva Convention relative to the Treatment of Prisoners of War of 1949 is not applicable, and any captured fighters should be considered "detainees".

[133] Email from NGO staff based in Hargeisa, 23 July 2018; email from international organization staff in Garowe, 24 July 2018; telephone interview with international organization staff in Garowe, 12 July 2018.

[134] Somaliland Informer, "Somaliland government applauded for treating Somalia's POW in a humane manner", 5 July 2018. Available from https://somalilandinformer.net/2018/07/05/somaliland-government-applauded-for-treating-somalias-pow-in-a-humane-manner.

[135] Telephone interviews with international organization staff in Garowe, 17 August 2018. According to a summary of the medical reports prepared at a hospital in Garowe, obtained by the Monitoring Group, the bodies showed signs of torture and of having been restrained and shot at close range.

Forced evictions and displacement

155. The Monitoring Group documented several instances of forced evictions of internally displaced persons over the course of the mandate: in Mogadishu, Baidoa, Bosaso, Galkayo and in the areas affected by the conflict between Somaliland and Puntland in Sool region.

156. In December 2017 and January 2018, Federal Government security forces used bulldozers to clear several camps for internally displaced persons in the Kadha neighbourhood of Mogadishu, resulting in the forced eviction of an estimated 3,000 households.[136] In July 2018, forced evictions resulted in three civilian deaths at Sinka Dheere, on the road from Mogadishu to Afgoye, when Federal Government security forces opened fire on protesters.

157. On 6 February 2018, Puntland authorities forcibly evicted 31 households in the Farjano settlement for internally displaced persons in Bosaso. The evictions were reportedly carried out to create space for goods to be offloaded from a commercial dhow that had run aground near the settlement on 5 February.[137]

158. Armed conflict between Puntland and Somaliland also led to the displacement of an estimated 2,500 civilians in Tukaraq and surrounding villages, including Godgabobe, Falidyale, Higlo, Bocame and Gambadhe, in Sool region.[138]

C. International forces

African Union Mission in Somalia

159. Civilian casualties attributable to AMISOM appear to have decreased compared with previous mandates.[139] The UNSOM Human Rights and Protection Group recorded 12 incidents of civilian casualties likely attributed to AMISOM forces between 1 September 2017 and 31 August 2018.[140] These included the death of a civilian following shelling by AMISOM near Buloburde in Hiran region on 6 January 2018, and an incident in Afmadow town in Lower Juba region on 27 November 2017, in which a woman was allegedly mistaken for being an Al-Shabaab fighter and shot.[141]

160. Possible reasons for the reduction of civilian casualties include the continuing ebb in major AMISOM offensive operations during the mandate period, as well as the implementation of measures recommended in the framework of the United Nations human rights due diligence policy.[142] A representative of the AMISOM Protection,

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[136] Satellite imagery captured between 29 December 2017 and 19 January 2018 shows the scale of the evictions. See also United Nations Human Settlements Programme (UN-Habitat) and Norwegian Refugee Council, "Eviction trend analysis", 28 August 2018. Available from www.nrc.no/resources/reports/eviction-trend-analysis.

[137] According to international organizations operating in Bosaso, Puntland authorities offered to relocate the affected internally displaced persons to a remote area lacking security and sanitation; that offer was rejected by the internally displaced persons.

[138] Steadfast Voluntary Organization, "Tukaraq conflict update", 24 May 2018.

[139] The Monitoring Group reported 88 deaths between January 2016 and June 2017 in its previous report (S/2017/924, para. 194).

[140] For some casualties, the Monitoring Group was unable to confirm whether the forces were operating under AMISOM or their national command and control.

[141] Monthly briefs by the UNSOM Human Rights and Protection Group and the Office of the United Nations High Commissioner for Human Rights, November 2017 to July 2018; and email communications and telephone interviews with AMISOM staff, 15 and 25 July 2018.

[142] Such measures include rules of engagement for the military component of AMISOM; standard operating procedures for handling of persons detained in Somalia by AMISOM; an incident defence policy; Force Commanders' directives on protection of civilians and compliance with international humanitarian law; and pre-deployment training and dissemination of human rights and international humanitarian law-compliant rules of engagement.

Human Rights and Gender Unit informed the Monitoring Group that the Mission had strengthened accountability measures for incidents involving civilians by conducting investigations in compliance with participating States' obligations under international humanitarian law and the procedures of the Civilian Casualty Tracking, Analysis and Response Cell.[143]

Airstrikes by international forces

161. United Nations agencies noted several incidents in which civilian casualties likely resulted from airstrikes and ground attacks by international forces. Between 1 September 2017 and 31 August 2018, the United States conducted 31 publicly acknowledged airstrikes against Al-Shabaab and ISIL.[144] The Bureau of Investigative Journalism, an organization that monitors United States airstrikes around the world, documented up to five civilian deaths as a result of these airstrikes; however, the Monitoring Group was unable to independently verify this figure.[145] Neighbouring Member States also conducted an unconfirmed number of airstrikes in Somalia during the mandate.

Barire operation of 25 August 2017

162. On 25 August 2017, Somali National Army and United States forces jointly carried out a ground attack at a farm near Barire village, Lower Shabelle region, resulting in the deaths of two children and potentially other civilians. Casings from 5.56 x 45 mm bullets, consistent with ammunition manufactured in the United States, were found at the scene of the operation. A case study of this incident is presented in annex 6.3.

D. Obstruction of humanitarian assistance

Al-Shabaab

163. Over the course of the mandate Al-Shabaab continued to obstruct the provision of humanitarian assistance throughout southern and central Somalia. In areas under the group's control, the activities of humanitarian organizations, other than Al-Shabaab's own Al-Ihsaan, were either restricted or banned entirely.

164. Organizations providing health assistance were particularly affected. Vaccination campaigns were prevented from reaching communities in Middle Juba, following proclamations by Al-Shabaab that the drugs cause impotence and were un-Islamic; and organizations providing door-to-door health services in the area were suspected of gathering intelligence on the group and banned.[146] Medical supplies were also looted from local health facilities during Al-Shabaab raids.[147]

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[143] Meeting with AMISOM Protection, Human Rights and Gender Unit, 27 March 2018, Mogadishu. Given a continuing lack of transparency regarding its implementation, however, the Monitoring Group remains concerned about the effectiveness of the Civilian Casualty Tracking, Analysis and Response Cell as a monitoring mechanism.

[144] Figure based on United States Africa Command press releases, available from www.africom.mil/media-room/press-releases.

[145] Bureau of Investigative Journalism, "US strikes in Somalia, 2007 to present", available from https://docs.google.com/spreadsheets/d/1-LT5TVBMy1Rj2WH30xQG9nqr8-RXFVvzJE_47NlpeSY/edit#gid=859698683 (accessed 23 September 2018).

[146] Interview with an international organization staff member in Mogadishu, 28 March 2018; and interview with an international organization staff member in Nairobi, 8 June 2018.

[147] Stock from a local hospital in Diif village, in Lower Juba, for example, was looted during Al-Shabaab's brief seizure of the town on 11 January 2018. Email from an international organization staff member, 28 March 2018.

165. One international organization documented at least five incidents between July 2017 and February 2018 in which armed attackers — likely Al-Shabaab — looted the premises of its implementing partners, taking items including water purification tablets, soap, stocks of ready-to-use therapeutic food, water tanks, and office equipment and furniture.[148] The Monitoring Group received similar reports from various communities, including in Lower Juba region, in January 2018, when Al-Shabaab stole food supplies and then destroyed three recently donated water pumps.[149]

Bureaucratic obstacles

166. At the federal level, the absence of a clear regulatory framework for humanitarian assistance in Somalia, combined with a controversial approach to non-governmental organizations (NGOs) by the Federal Government Ministry of Planning, Investment, and Economic Development, has threatened the sustainability of vital humanitarian assistance. On 29 August 2018, Minister Gamal Mohamed Hassan informed participants at a country directors consultation meeting, jointly convened with the Somalia NGO Consortium, that the Federal Government had decided that all international NGOs must be fully located within Somalia by the end of the year or risk deregistration.[150] If implemented, given the significant cost and security implications, the decision would likely result in the withdrawal of many international NGOs from Somalia, thus impeding the delivery of humanitarian assistance to civilian populations.

167. Its dispute with the Federal Government has affected the approach of Somaliland to organizations registered as "local" NGOs and/or considered to maintain close ties to the Federal Government.[151] On 15 July 2018, the Minister of Planning in Somaliland revoked the licences of six humanitarian aid organizations based in Hargeisa, preventing them from operating in Somaliland.[152]

Attacks on humanitarian workers

168. Between January and August 2018, the International NGO Safety Organisation recorded 34 attacks against humanitarian workers, most of whom were local workers.[153] On 28 March 2018, for example, an International Committee of the Red Cross (ICRC) employee, Mr. Abdulhafid Yusuf Ibrahim, was killed in an improvised explosive device attack in Mogadishu when leaving the ICRC compound. On 1 May 2018, a World Health Organization (WHO) employee was killed by unidentified gunmen in Bakara Market, Mogadishu. On 4 August 2018, another WHO employee was shot and injured by unidentified gunmen in Las Anod, Sool region.

169. On 2 May 2018 a German nurse was abducted from the ICRC compound in Mogadishu, allegedly by a former ICRC security guard, marking the first successful abduction of a foreign national in Somalia since 2014. On 9 August 2018, five aid

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[148] Report of Al-Shabaab looting cases provided to the Monitoring Group by an international organization, 22 August 2018.

[149] In April 2018, Al-Shabaab looted food supplies at a checkpoint near Yalho village, 40 km south of Bosaso, Bari region.

[150] Letter dated 1 September 2019 from Gamal M. Hassan to international NGOs.

[151] Email from NGO staff in Hargeisa, 23 July 2018.

[152] The six agencies affected were: Somaliland Lifeline Organization; Juba Foundation; Himilo Organization for Development; Active in Development Aid; Somali Relief and Development Action; and Agency for Peace and Development. While the action taken against the NGOs indicates an increasing politicization of humanitarian assistance in Somaliland, the Monitoring Group also understands that other Somaliland-based NGOs in competition for donor funding had lobbied for their removal. Email from NGO staff in Hargeisa, 23 July 2018.

[153] Based on a tabulation of monthly updates by the International NGO Safety Organisation.

workers were allegedly abducted by Al-Shabaab between Baidoa and Awdinle town in Bay region and were taken to unknown locations.[154]

V. Violations of the charcoal ban

A. Production, transport and stockpiles

170. Large-scale charcoal production continued during the current mandate in the interior of Middle Juba and Lower Juba regions (see annex 7.1, figure 1). The most authoritative estimates regarding charcoal production in Somalia have been compiled by the Somalia Water and Land Information Management project of the Food and Agriculture Organization of the United Nations through satellite imagery analysis. An estimated 3.6 million bags of charcoal were produced during 2017, and 8 million acacia trees were cut down to produce 16 million bags of charcoal during 2011–2017; during this seven-year period, a tree was cut down to produce charcoal at a rate of one every 30 seconds.[155]

171. The charcoal is transported by road from the interior of Middle Juba and Lower Juba to the stockpiles and ports at Buur Gaabo and Kismayo. While en route, as with other commodities (see "Domestic financing", above), charcoal is subject to checkpoint taxation by Al-Shabaab.[156] During the previous mandate, the Monitoring Group estimated the rate of taxation at $2.50 per bag, generating Al-Shabaab $10 million through checkpoint taxation on 4 million bags of charcoal per year (S/2017/924, paras. 200, 204 and 206). On the basis of the current estimate of 3 million bags of charcoal exported from Somalia, Al-Shabaab therefore derives at least $7.5 million per year from checkpoint taxation of charcoal.[157]

172. The stockpiles located in Kismayo and Buur Gaabo (125 km south-west of Kismayo) continue to be the source of illicit charcoal exports (see annex 7.1, figures 2 and 4). The stockpile sizes fluctuate according to the relative rates of accumulation and depletion (see annex 7.1, figures 3 and 5). During helicopter flights between 21 and 24 May 2018, the Monitoring Group visually confirmed that the two southern stockpiles near the port of Kismayo were largely depleted, perhaps owing to recent exports, while the Buur Gaabo stockpile was substantial, perhaps because of a recent influx of charcoal from the interior. The Group attempted to visit the charcoal stockpiles and the port during an official mission to Kismayo, from 22 to 26 July

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[154] Halbeeg News, "Suspected Al-Shabaab militants abduct five aid workers in Bay region", 9 August 2018. Available from https://en.halbeeg.com/2018/08/09/suspected-al-shabab-militants-abduct-five-aid-workers-in-bay-region/.

[155] M. Bolognesi and U. Leonardi, "Analysis of very high-resolution satellite images to generate information on the charcoal production and its dynamics in South Somalia from 2011 to 2017", technical report (Nairobi, Somalia Water and Land Information Management project of the Food and Agriculture Organization of the United Nations, 2018).

[156] There have been claims that Al-Shabaab is continuing to ban the charcoal trade in areas under its control, as it did in 2015–2016, but the Monitoring Group does not find these claims credible given the volume of charcoal still being transported to the stockpiles and the lack of reports regarding clashes between Al-Shabaab and burners and traders.

[157] In a letter to the Monitoring Group dated 16 February 2018, the Federal Government estimated the rate of Al-Shabaab checkpoint taxation on charcoal at $5 per bag. The Group considers that this estimate is too high, as the market price of charcoal is $9–$10 per bag in Buur Gaabo and $10–$11 per bag in Kismayo. A checkpoint taxation rate of $5 per bag would only leave $4–6 per bag to account for production cost, domestic transportation and profit.

2018, but was not assisted by AMISOM as called upon by the Security Council in paragraph 27 of resolution 2385 (2017).[158]

B. Illicit export, import and trans-shipment

173. Rather than a steady stream of dhows departing Buur Gaabo and Kismayo in small groups each month, dhows loaded more quickly and departed in larger groups during this mandate. There has been a notable month-to-month fluctuation in the total number of bags exported: the largest volume of exports was in February 2018, with more than 600,000 bags, while fewer than 300,000 bags were exported in other months. The average cargo size for dhows has also generally declined over the course of the mandate. Overall, the Monitoring Group estimates the current rate of charcoal exports from Somalia at 3 million bags per year, representing a one-quarter decrease from the previous mandate. Investigations by the Group have determined that these illicit charcoal exports have been taxed by the Jubbaland administration at an average rate of more than $5 per bag, generating more than $15 million in annual revenue for Jubbaland (see annex 7.2, (strictly confidential)). With a wholesale price of $50 per bag in the United Arab Emirates, as at August 2018, the estimated total market value of illicit charcoal exports is $150 million per year.

174. From November 2017 to February 2018, the majority of dhows departing Somalia with cargoes of charcoal unloaded at Duqm and Shinas ports in Oman. During this period, the Monitoring Group addressed official correspondence to Oman four times, before receiving a reply on 26 February 2018.[159] The case of *Al Azhar 3*, which docked at Duqm port with 37,000 bags of Somali charcoal on 4 March 2018, prompted Oman to tighten its customs procedures and forced charcoal traffickers to find alternative ports. As much of the cargo was seized from trucks en route to the United Arab Emirates, it also suggests a broader pattern of re-exporting charcoal from Oman to the United Arab Emirates and other countries in the Gulf Cooperation Council, given the comparatively limited market demand in Oman (see annex 7.7).

175. From March 2018 onward — including most of the dhows that had departed during the surge of exports from Somalia during the previous month — the principal initial destination ports for Somali charcoal were the Kish free zone and the Qeshm free zone in the Islamic Republic of Iran (see annex 7.4).[160] The process involved using false certificates of origin from the Comoros, Côte d'Ivoire and Ghana to import Somali charcoal, repackaging the charcoal from typical blue-green bags into white bags labelled as "Product of Iran". The bags were then reloaded onto smaller, Islamic Republic of Iran-flagged dhows, and exported to Hamriyah port, Dubai, United Arab Emirates, using certificates of origin falsely indicating the country of manufacture of the charcoal as the Islamic Republic of Iran. The Islamic Republic of Iran and the United Arab Emirates did not substantively engage with the Monitoring Group, despite correspondence expressing concerns regarding the trans-shipment of Somali charcoal.[161]

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[158] The Monitoring Group had requested assistance in a letter to the African Union dated 22 February 2018 and in letters to AMISOM dated 26 April 2018 and 18 July 2018.

[159] The letters were dated 1 December 2017, 5 January 2018, 9 February 2018 and 23 February 2018.

[160] Perhaps in anticipation that they would eventually need to diversify ports, charcoal traffickers had brought their initial test cargo through the Kish Free Zone in 2017.

[161] The Monitoring Group sent correspondence to the Islamic Republic of Iran dated 29 January 2018, 23 February 2018 and 15 August 2018. The Islamic Republic of Iran did not reply until 17 September 2018 in a one-page letter that neither addressed the specific questions raised by the Monitoring Group nor provided any supporting documentation. The United Arab Emirates has not replied to questions regarding the trans-shipment of charcoal through the Islamic Republic of Iran to the United Arab Emirates raised in correspondence dated 6 June 2018 and 22 August 2018.

C. False certificates of origin

176. False certificates of origin are the most critical documents used for facilitating the illicit import of Somali charcoal into foreign markets. False certificates of origin from five countries were confirmed by the Monitoring Group as being in circulation during the mandate: Comoros, Côte d'Ivoire, Gambia, Ghana and Islamic Republic of Iran (see annex 7.5). Gambian certificates of origin were seen for the first time during the current mandate. The use of false certificates of origin from Côte d'Ivoire and Ghana continued from the previous mandate into the current mandate. False certificates of origin from the Comoros resurfaced, after having not been used during 2017. False certificates of origin from the Islamic Republic of Iran returned in a new form — i.e. trans-shipment — compared with when they were first seen during 2012–2013.[162]

177. The degree to which charcoal traffickers use official channels to generate false certificates of origin varies.[163] At one end of the spectrum are forgeries made by charcoal traffickers with no official involvement of the ostensible issuing country. At the next level are false certificates of origin legally attested at either consulates or embassies abroad, but that may nonetheless be forgeries and have not otherwise passed through official channels of the issuing country.[164] Other certificates of origin are processed through official channels in the capital before legal attestation at a consulate or embassy abroad, after having been initially obtained under false pretences. Lastly, there are certificates of origin evidently issued through official channels, but that falsely indicate the cargo's country of origin as the trans-shipping location, for example the Islamic Republic of Iran, rather than as Somalia.

D. Criminal networks

178. The illicit trade in charcoal from Somalia continues to be dominated by criminal networks linking Kismayo in Somalia and Dubai. With the assistance of accomplices, such as local consignees in the Islamic Republic of Iran and Oman, these criminal networks have profited greatly from violations of the charcoal ban. Through cross-referencing information from sources within the industry, port records, shipping documents, All Star Group letters and previous reports of the Monitoring Group, annex 7.6 identifies eight of the principal Kismayo-based suppliers and agents, as well as eight of the principal Dubai-based investors and agents. While there has been some turnover from earlier years, approximately half of these individuals had been named in previous reports of the Group, thus suggesting a degree of continuity.

179. In its final report on Somalia in 2017, the Monitoring Group presented initial findings regarding the All Star Group, which represented an attempt to formally link suppliers in Kismayo with investors in Dubai within a single corporate-like structure (see annex 7.6 and S/2017/924, para. 209). The goal was to monopolize the illicit business of trafficking Somali charcoal. Although the All Star Group was never officially registered as a company in Somalia, the United Arab Emirates or elsewhere, it played a critical financing and facilitation role for the illicit charcoal business from

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[162] See annex 7.5 for information on the case of the merchant vessel *Energy 3* and analysis of trade data that suggest that Iranian false certificates of origin were used at ports in the United Arab Emirates during 2012–2013.

[163] See annex 7.5 for examples of each of these four categories of false certificates of origin.

[164] The Monitoring Group has received information through multiple industry sources regarding bribes paid by charcoal traffickers to individuals at consulates in Dubai and an embassy in Abu Dhabi for the legal attestation of cargoes of Somali charcoal. The amounts paid are allegedly between $2,000 and $4,000 per certificate of origin, but as the payments were made in cash they are difficult to corroborate.

mid-2017 to early 2018. The Monitoring Group has reviewed money transfer receipts indicating transfers of $500,000 per month from All Star Group representatives in Dubai to the manager of the port of Kismayo, Ahmed Haji Adan, to be offset against future Jubbaland tax obligations on charcoal exports (see annex 7.2 (strictly confidential)).

E. Implementation of the ban

180. In paragraph 26 of resolution 2385 (2017), the Security Council reiterated that the Federal Government and the federal member states shall take the necessary measures to prevent the export of charcoal from Somalia and, in paragraph 27, reiterated its request that AMISOM should support and assist the Federal Government and the federal member states in implementing the ban on the export of charcoal from Somalia, which was further reiterated in the most recent reauthorization of AMISOM (resolution 2431 (2018), para. 16). The Federal Government lacks the capacity to implement the charcoal ban as it does not control the relevant territory. While the Jubbaland administration does have sufficient control, in particular of the stockpiles and ports, it continues to depend upon revenue from the taxation of illicit charcoal exports and thus does not implement the ban. AMISOM, despite having two checkpoints at the entrance to the port of Kismayo and a forward operating base overlooking the stockpile and port at Buur Gaabo, also does not implement the ban.

181. Overall implementation of the charcoal ban by Member States has improved compared with the previous mandate, and seizures of cargoes of Somali charcoal by Oman and the United Arab Emirates have been influential in deterring the illicit charcoal trade. However, implementation has also been inconsistent. Prompt replies and more timely action by Oman and the United Arab Emirates in response to letters from the Monitoring Group could probably have improved implementation further. The Islamic Republic of Iran, which largely failed to cooperate with the Monitoring Group during this mandate, has been a weak link in implementation. Furthermore, countries such as Côte d'Ivoire and Ghana, which have allowed charcoal traffickers to exploit weaknesses in their processes for the issuance and legal attestation of certificates of origin, also bear some responsibility for inconsistent implementation.

VI. State and non-State cooperation

182. The Monitoring Group is grateful for the cooperation of the Kenyan Anti-Terrorism Police Unit in its investigation into Al-Shabaab's foiled vehicle-borne improvised explosive device operation in Kenya.

183. The Monitoring Group would like to acknowledge the Terrorist Explosive Device Analytical Center of the Federal Bureau of Investigation for its assistance with the Group's investigations into the construction and use of improvised explosive devices by Al-Shabaab.

184. The Monitoring Group would like to acknowledge the European Union Naval Force in Somalia (EUNAVFOR Atalanta) for assisting with investigations into maritime piracy and charcoal trafficking, and for facilitating its missions to the coastal waters off Hobyo, Buur Gaabo and Kismayo in May 2018.

185. C4ADS, a non-governmental organization based in Washington, D.C., assisted the Monitoring Group with multiple investigations, and in particular with mobile telephone network analysis.

Non-cooperation

186. The Monitoring Group confirmed that a leaked copy of its midterm update to the Committee was received by the Office of the National Security Adviser in April 2018. Following this, relations between the Group and the Office deteriorated. The Group was instructed by the Office that all communications with the Federal Government be made via the Permanent Mission in New York, creating a significant impediment to day-to-day engagement. Throughout the mandate, the Office's responses to the Group's correspondence were largely incomplete, unsubstantial or absent entirely. Some responses from the Office were demonstrably inaccurate. These obstacles were, however, partially mitigated through positive engagement with the Group by other actors within the Federal Government.

187. The Monitoring Group would like to note the lack of cooperation from the Islamic Republic of Iran regarding its investigations into the ban on the export and import of charcoal from Somalia.

188. The Monitoring Group would like to note the lack of information-sharing from Safaricom Public Limited Company, a Kenyan telecommunications provider, related to the Group's investigation into Al-Shabaab's foiled vehicle-borne improvised explosive device operation in Kenya.

189. Hormuud Telecom Somalia Inc. also declined to provide assistance to the Monitoring Group regarding multiple investigations into Al-Shabaab, which uses the company's affiliated services to facilitate its operations in Somalia.

VII. Recommendations

A. Arms embargo

190. The Monitoring Group recommends that the Security Council:

(a) For its next request to the Federal Government to report to the Security Council in accordance with paragraph 9 of resolution 2182 (2014) and as requested in paragraph 7 of resolution 2244 (2015), establish the deadlines so that these two Federal Government reports are submitted within a time frame that sufficiently allows for incorporation of the information that they contain into the Monitoring Group's midterm update and final report on Somalia;

(b) With respect to the requirement for post-distribution notifications within five days, as stipulated in paragraph 7 of resolution 2142 (2014), decide that all post-distribution notifications will instead be incorporated on a semi-annual basis within the Federal Government reports to the Security Council in accordance with paragraph 9 of resolution 2182 (2014) and as requested in paragraph 7 of resolution 2244 (2015);

(c) Modify the request in paragraph 7 of resolution 2182 (2014) so that Joint Verification Team inspection reports are included as annexes to the biannual reports submitted to the Council in accordance with paragraph 9 of resolution 2182 (2014) and as requested in paragraph 7 of resolution 2244 (2015);

(d) Modify the annex to resolution 2111 (2013) to include the following items among those requiring advance approval by the Committee on a case-by-case basis: shoulder-fired anti-tank rocket launchers, such as rocket-propelled grenades (RPGs) or light anti-tank weapons, rifle grenades and grenade launchers, including ammunition for all such launchers;

Annex 1.1: FGS notifications to the Council since the partial lifting of the arms embargo (STRICTLY CONFIDENTIAL)*

(e) Call upon the Federal Government to allow the Monitoring Group unrestricted access to all armouries in Mogadishu, all imported weapons and ammunition prior to distribution, all military storage facilities in Somali National Army sectors and all captured weaponry, as well as allowing photography of weapons and ammunition and full access to all logbooks and distribution records;

(f) Taking note of the previous assessment by the Secretary-General (S/2014/243), request the Secretary-General to provide a technical assessment, including options and recommendations for improving implementation, regarding the arms embargo, including:

(i) Committee notifications as specified in paragraphs 3 to 7 of resolution 2142 (2014);

(ii) Biannual reporting to the Council in accordance with paragraph 9 of resolution 2182 (2014) and as requested in paragraph 7 of resolution 2244 (2015);

(iii) The baseline inventory of military equipment, arms and ammunition called for in paragraph 6 of resolution 2244 (2015);

(iv) Federal Government responsibility for safe and effective weapons and ammunition management, as most recently addressed in paragraphs 4 to 7 of resolution 2385 (2017).

B. Threats to peace and security

191. The Monitoring Group recommends that the Security Council:

(a) Determine that telecommunications companies and financial entities operating in Somalia, and their executives, that do not adhere to counter-terrorism and national security provisions in the Anti-Money Laundering and Countering the Financing of Terrorism Act (2016) and the National Communications Act (2017) constitute a threat to peace and security, and include such acts among the listing criteria for targeted measures established under resolution 1844 (2008);

(b) Call upon the Federal Government to establish a memorandum of understanding with the Monitoring Group, outlining appropriate conditions for the interviewing of Al-Shabaab and ISIL suspects in Federal Government custody.

C. Charcoal ban

192. The Monitoring Group recommends that the Security Council authorize Member States to seize, in accordance with their national legislation and within their territorial waters and seaports, vessels that have violated the embargo on the export of charcoal from Somalia, and to subsequently dispose of the vessel through a public auction, with the Member State of the crew members' nationality being responsible for their repatriation.

D. Sanctions list

193. The Monitoring Group recommends that the Committee consider the utilization of all available listing criteria, including new listings other than those that are related to Al-Shabaab or ISIL, in particular with respect to individuals and entities violating the arms embargo and the charcoal ban.

Annex 1.2: Weapons and ammunition notified since the partial lifting of the arms embargo (STRICTLY CONFIDENTIAL)*

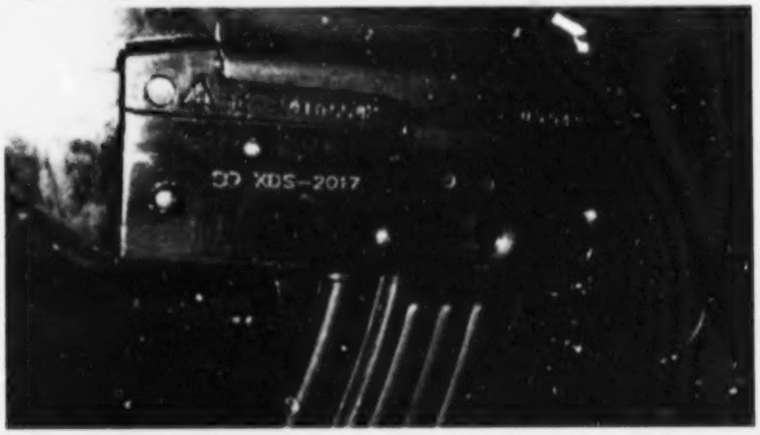
Annex 1.3: Weapons and ammunition distribution from June 2017 to December 2017 (STRICTLY CONFIDENTIAL)*

Annex 1.4: FGS-marked weapons found in possession of arms dealers between April 2018 and August 2018[1]

Date	Model	FGS marking	Serial no.	Consignment	Location
Apr 2018	Type 56-2	SO XDS-2017[2]	6109942	July 2017[3]	Baidoa
Apr 2018	9 mm pistol	SO XDS-2015	N/A	Unknown	Dhusamareb
Apr 2018	9 mm pistol	SOCBS-0036-16[4]	N/A	Unknown	Baidoa
Apr 2018	9 mm pistol	SOGC693/7596[5]	N/A	Unknown	Mogadishu
Apr 2018	Type 56-2	SOAKMP084/4263[6]	414263	Unknown	Mogadishu
Apr 2018	Type 56-2	SO XDS-2017	N/A	Unknown	Mogadishu
Apr 2018	Type 56-2	SO XDS-2017	4069074[7]	July 2017	Mogadishu
May 2018	Type 56-2	SO XDS-2017	4068475	July 2017	Mogadishu
July 2018	Type 56-2	SO XDS-2017	5032086[8]	Unknown	Mogadishu
July 2018	Type 56-2	SO XDS-2017	4055905	July 2017	Mogadishu
July 2018	Type 56-2	SO XDS-2017	5033490	July 2017	Mogadishu
July 2018	Type 56-2	SO XDS-2017	4132320	July 2017	Mogadishu
Aug 2018	Type 56-2	SO XDS-2017	4117535	July 2017	Mogadishu

Images of a sample of weapons and ammunition found in possession of arms dealers

Figure 1: Type 56-2, serial 6109942, documented in Baidoa, April 2018.



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[1] Thirty-six additional weapons with FGS markings are provided in annex 1.4.1 (strictly confidential).

[2] Somali National Army registered weapon.

[3] July 2017 delivery of weapons ammunition from the People's Republic of China.

[4] Somali Police Force-registered weapon.

[5] Government official-registered weapon.

[6] Weapon registered to the security detail of a member of Parliament.

[7] Documented by Reuters News Agency on 25 April 2018.

[8] Among 275 weapons transferred from HCA to General Gordon Military Base, on 3 March 2018.

Figure 2: Pistol, documented in Dhusamareb, April 2018.

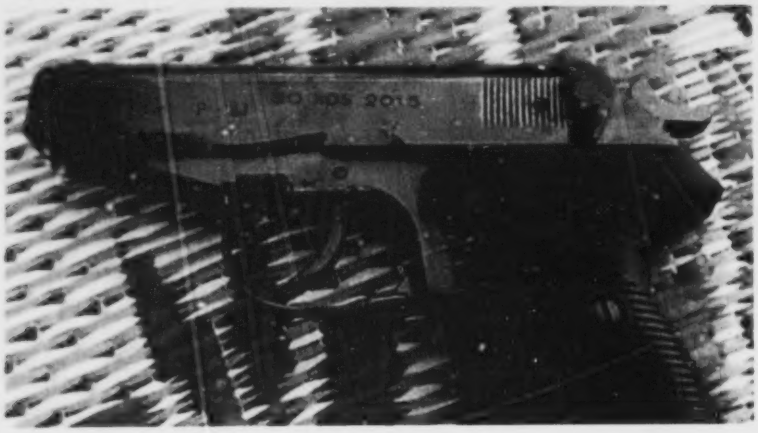


Figure 3: Pistol, documented in Baidoa, April 2018.

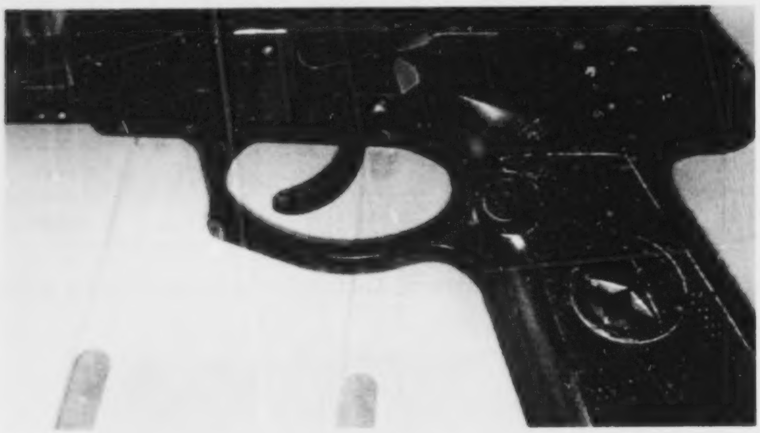


Figure 4: Pistol, documented in Mogadishu, April 2018.

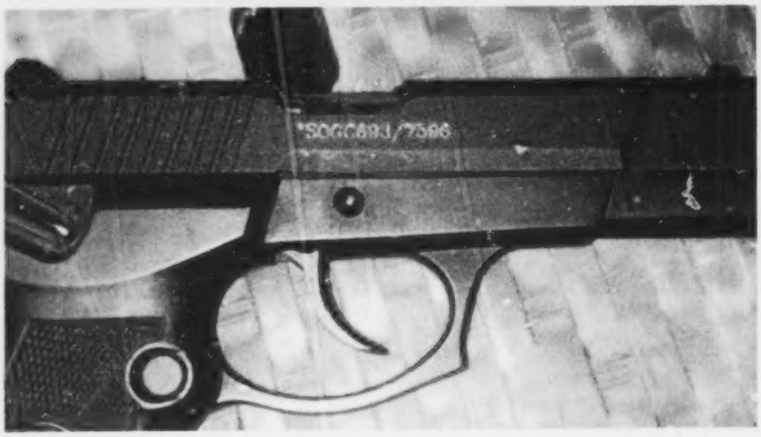


Figure 5: Type 56-2, serial 414263, documented in Mogadishu, April 2018.

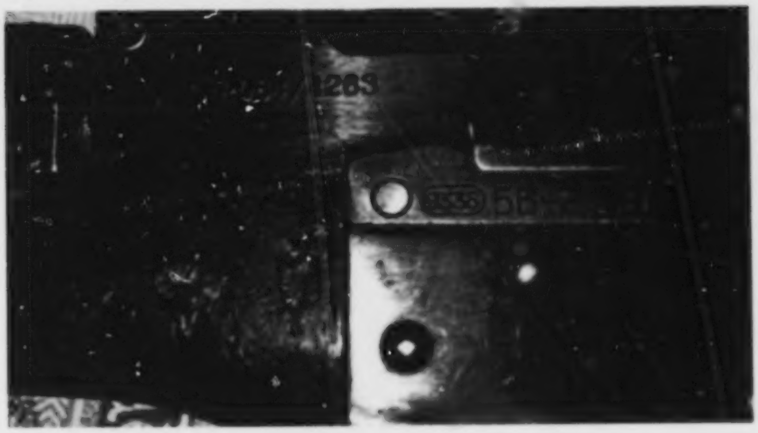


Figure 6: Type 56-2, documented in Mogadishu, April 2018.

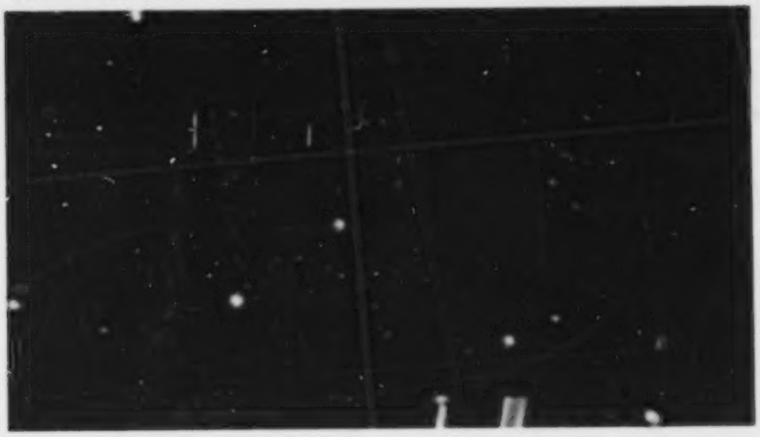


Figure 7: Type 56-2, serial 4069074, documented in Mogadishu, April 2018.

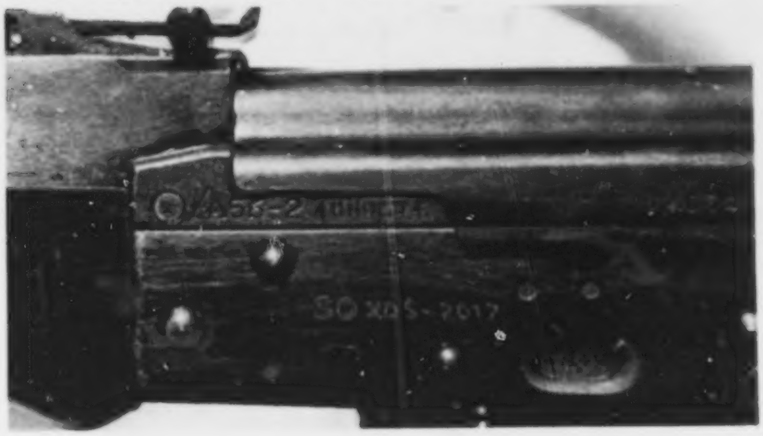


Figure 8: Type 56-2, serial 4068475, documented in Mogadishu, May 2018.

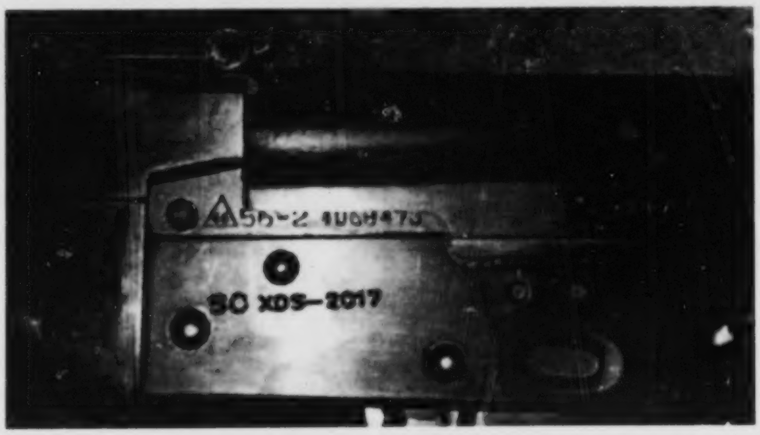

56-2 4068475
SO XDS-2017

Figure 9: Type 56-2, serial 5032086, documented in Mogadishu, July 2018.

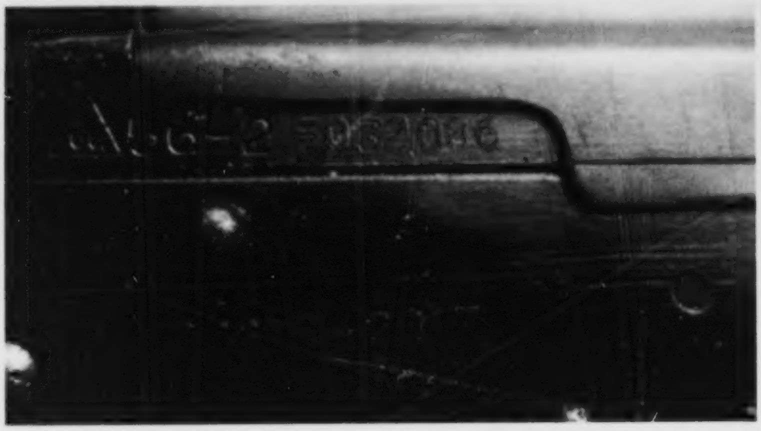

56-2 5032086

Figure 10: Type 56-2, serial 4055905, documented in Mogadishu, July 2018.

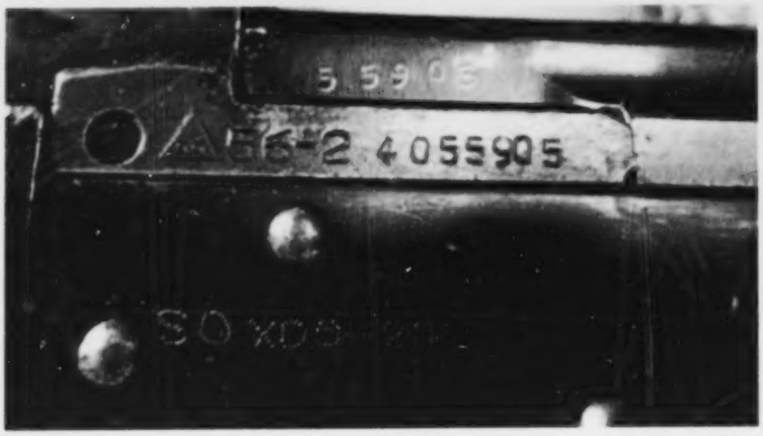

5.5905
56-2 4055905
SO XDS

Figure 11: Type 56-2, serial 5033490, documented in Mogadishu, July 2018.

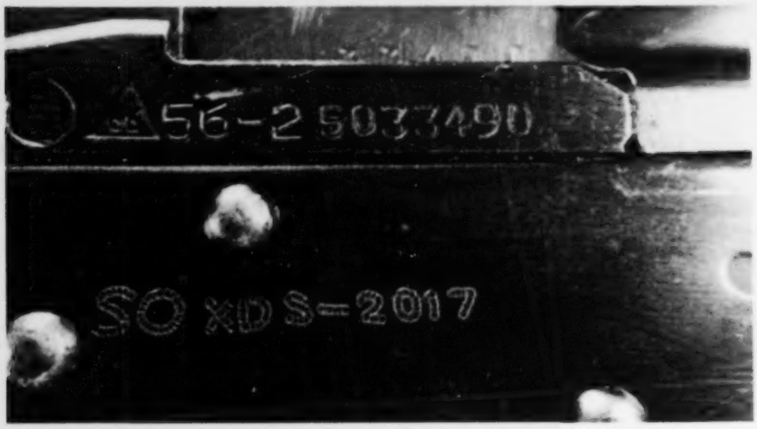

56-2 5033490
SO XDS-2017

Figure 12: Type 56-2, serial 4132320, documented in Mogadishu, July 2018.

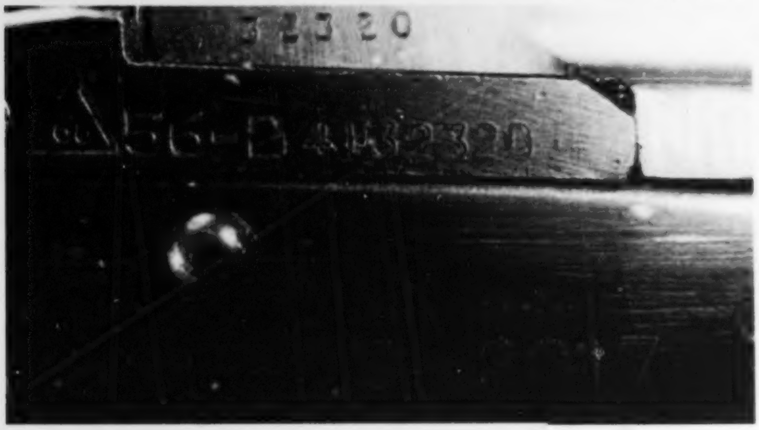
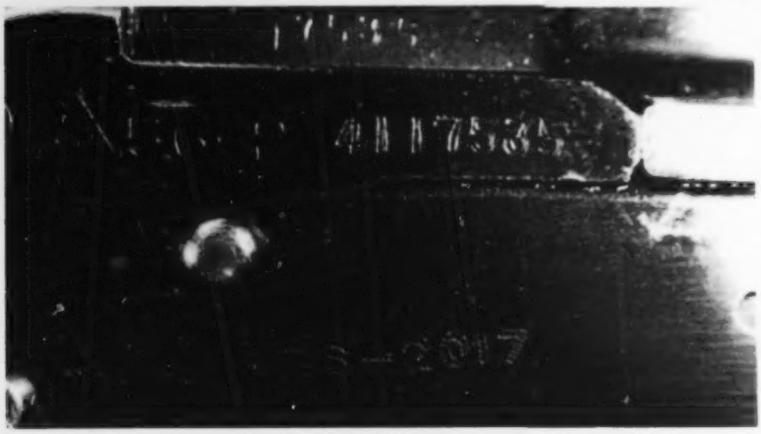


Figure 13: Type 56-2, serial 4117535, documented in Mogadishu, July 2018.



Annex 1.4.1: FGS-marked weapons found in possession of arms dealers between September 2017 and May 2018 (STRICTLY CONFIDENTIAL)*

Annex 1.5: 16/811 ammunition

On 6 February 2018, the SEMG documented 7.62 x 39 mm ammunition with lot numbers ending in 16/811 at Halane Central Armoury (HCA) in Mogadishu. The SEMG was informed by HCA officials that the ammunition was part of the July 2017 consignment of 4,360,000 rounds of 7.62 x 39 mm ammunition (see annex 1.2), and that most of the ammunition had already been distributed. On 11 July 2018, the SEMG documented ammunition with the lot numbers also ending in 16/811 at the SNA Sector 60 Headquarters armoury in Baidoa, Bay region. The Baidoa armoury staff confirmed that the ammunition had been delivered from HCA on 26 December 2017.

Figure 1: Ammunition documented in HCA, Mogadishu, 6 February 2018.

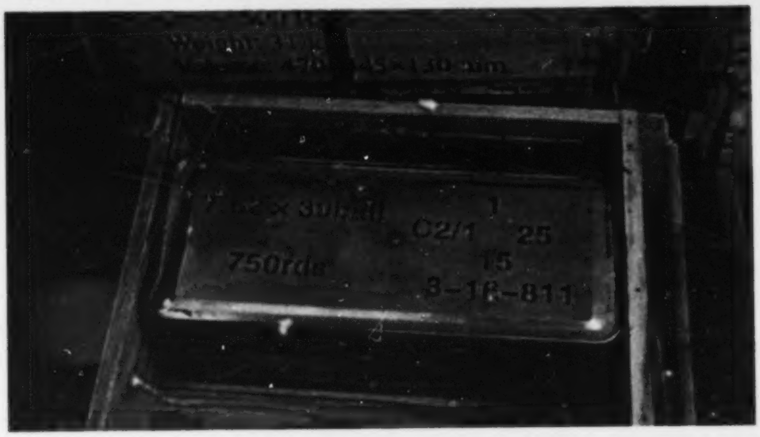
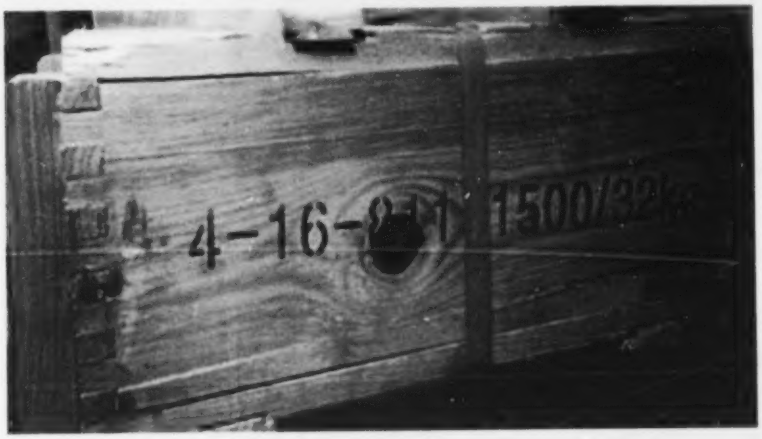


Figure 2: Ammunition documented in Sector 60 Headquarters armoury, Baidoa, 11 July 2018.



On 18 January 2018, ammunition and weapons were seized from Al-Shabaab by South West State security forces in Dambal Calaan village, near Baidoa.[9] The SEMG identified several rounds among the seizure which bore the same head stamp numbers to those documented by the SEMG in HCA.

7.62 x 39 mm ammunition with the same head stamp were also documented by SEMG data collectors in the possession of one arms dealer in Baidoa on 8 April 2018, and another in Mogadishu on 31 July 2018.

Figures 3: Ammunition seized from Al-Shabaab, 18 January 2018.

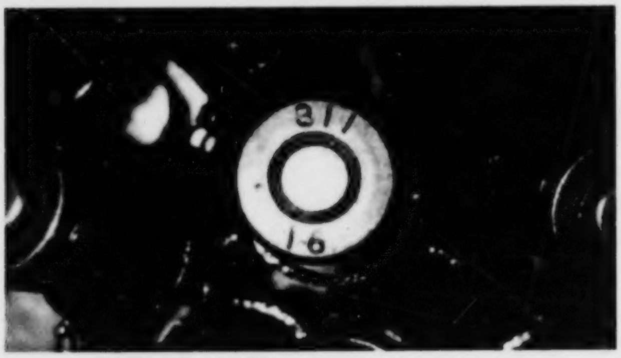


Figure 4: Ammunition found in possession of an arms dealer, Baidoa, 8 April 2018.

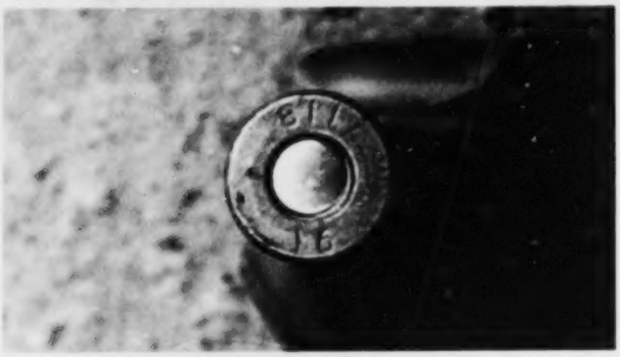
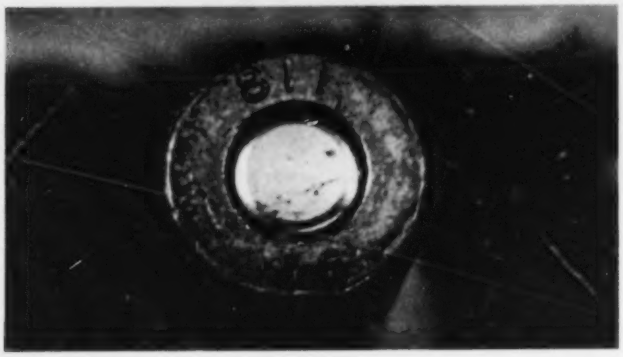


Figure 5: Ammunition found in possession of an arms dealer, Mogadishu, 31 July 2018.



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[9] Interview with Somali security source based in Baidoa, 11 July 2018.

While the SEMG cannot rule out that ammunition with the same lot numbers had also arrived via other — illicit — means, these lot numbers had not been documented by the SEMG hitherto.[10] Given that the ammunition was first documented just 23 days after being delivered to Sector 60 Headquarters in Baidoa, it is likely that part of the consignment was diverted upon arrival.

Ali "Weydhan"

The SEMG has received multiple corroborated reports of a prominent arms dealer in Baidoa known as Ali "Weydhan".[11] An SEMG source reported having bought a PK-pattern machine gun from him in 2016 for $13,000.[12] SEMG sources have also confirmed that although the majority of "Weydhan's" business involves selling arms and ammunition to local government officials and businesspeople based in Baidoa, he has also sold materiel to Al-Shabaab.[13] The SEMG has also received information that in mid-2016, "Weydhan" was detained in Afgoye by NISA officers while transporting a consignment of illicit weapons and ammunition from Mogadishu to Baidoa.[14] "Weydhan" was subsequently arrested and imprisoned for several months in Mogadishu, before being released.

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[10] Contributing contingents of AMISOM, have also in the past received supplies of ammunition manufactured in the People's Republic of China.

[11] Interview with Somali intelligence source in Baidoa, 9 July 2018. Interview with international organization staff in Baidoa, 4 July 2017. Interviews with SEMG interlocutor with direct contact with local data collectors in Baidoa, from January to September 2018.

[12] Interview in Baidoa, 10 July 2018.

[13] Interview with Somali intelligence source in Baidoa, 9 July 2018; interview with international organization staff in Baidoa, on 4 July 2017; interviews with SEMG interlocutor with direct contact with data collectors in Baidoa, from January to September 2018.

[14] Interview with Somali intelligence source in Baidoa, on 9 July 2018.

Annex 1.6: Use of Somali security forces uniforms by Al-Shabaab

Figure 1: 22 November 2017 handover ceremony of new uniforms donated by UNDP to the Somali Police Force.

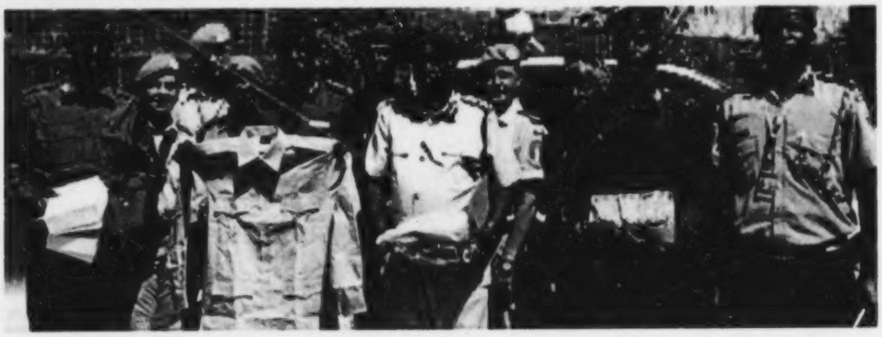


Figure 2: Deceased Al-Shabaab operative following attack in Mogadishu, 23 February 2018.

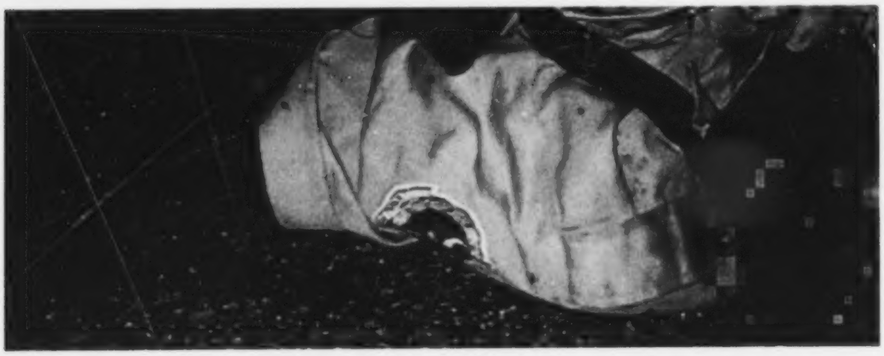


Figure 3: Uniform documented on the market in Mogadishu, 7 March 2018.

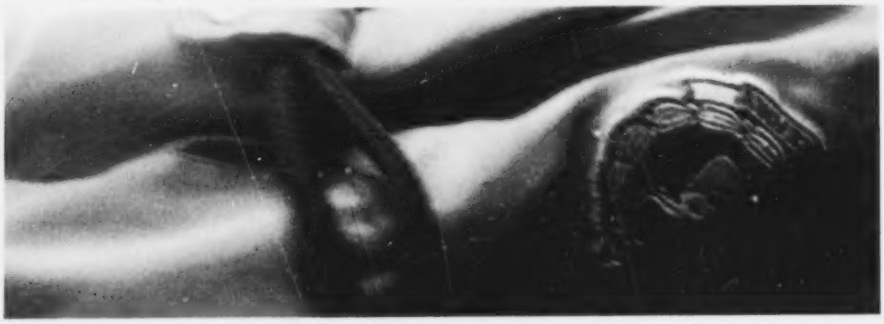


Figure 4: "Manchester Outfitters" beret documented on the market in Mogadishu, 7 March 2018.

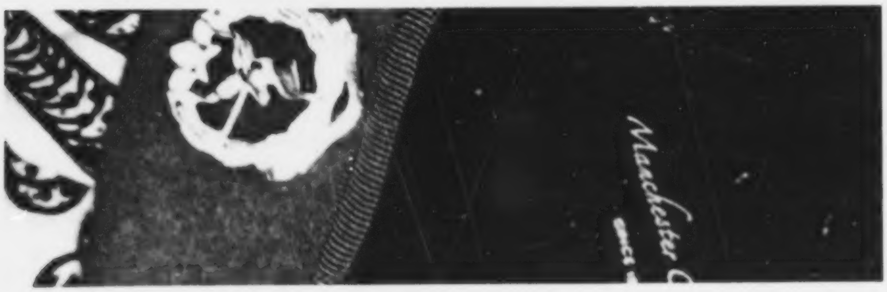


Figure 5: 14 October Battalion, General Gordon Camp, Mogadishu, 23 June 2018.

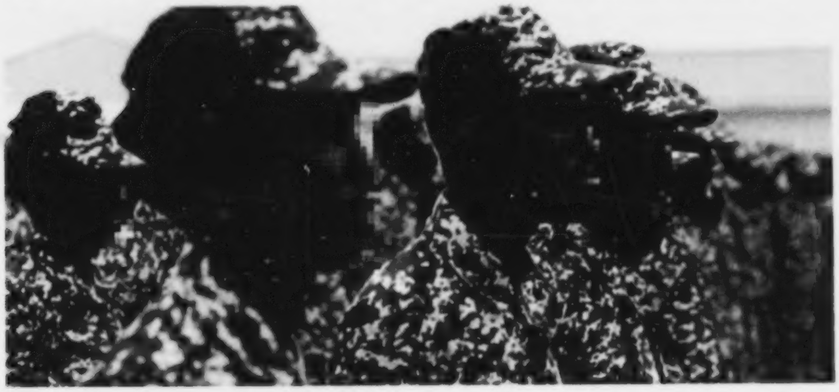


Figure 6: Deceased Al-Shabaab operative following attack in Mogadishu, 14 July 2018.

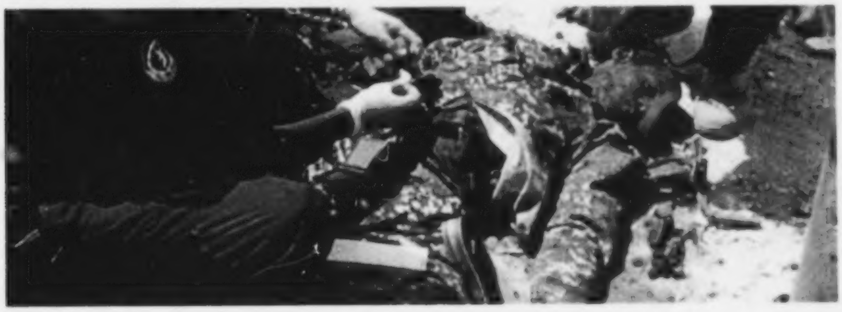


Figure 7: Al-Shabaab Eid festival, Lower Juba region, 22 August 2018.

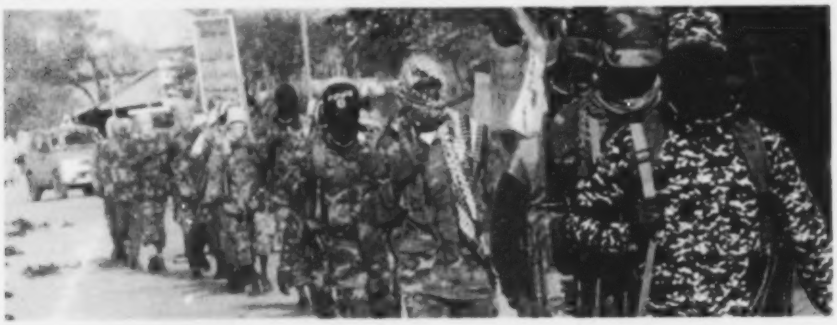
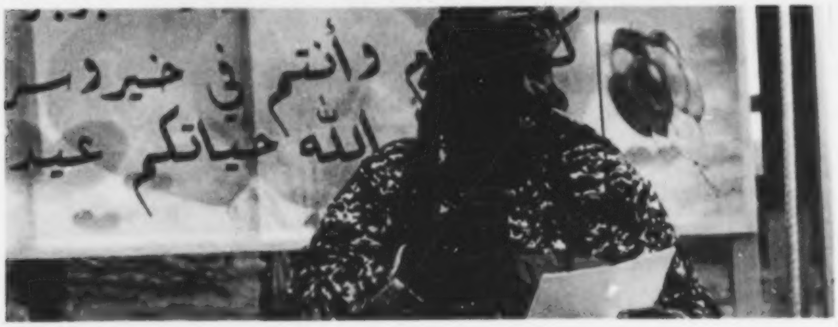


Figure 8: Al-Shabaab Eid festival, Lower Juba region, 22 August 2018.



Annex 1.7: UAE military base in Berbera, Somaliland

Figure 1: Berbera airport and military base under construction, 21 September 2017.

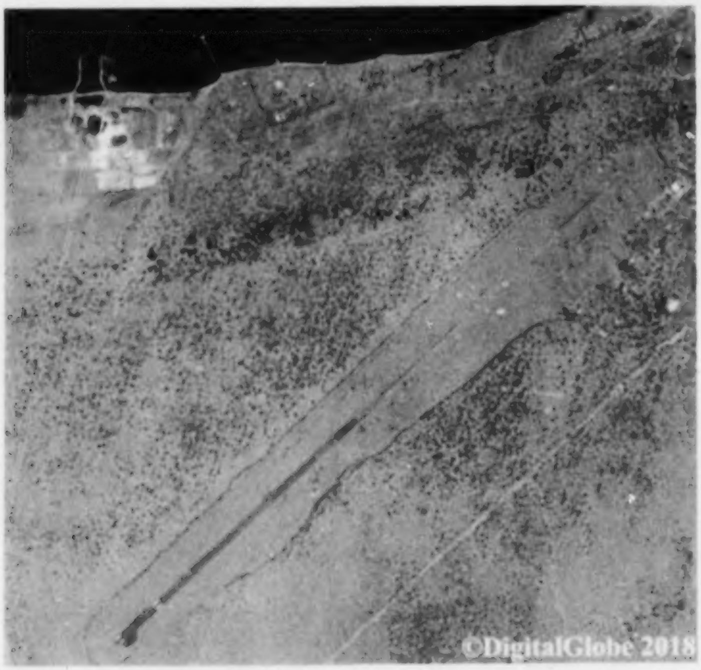
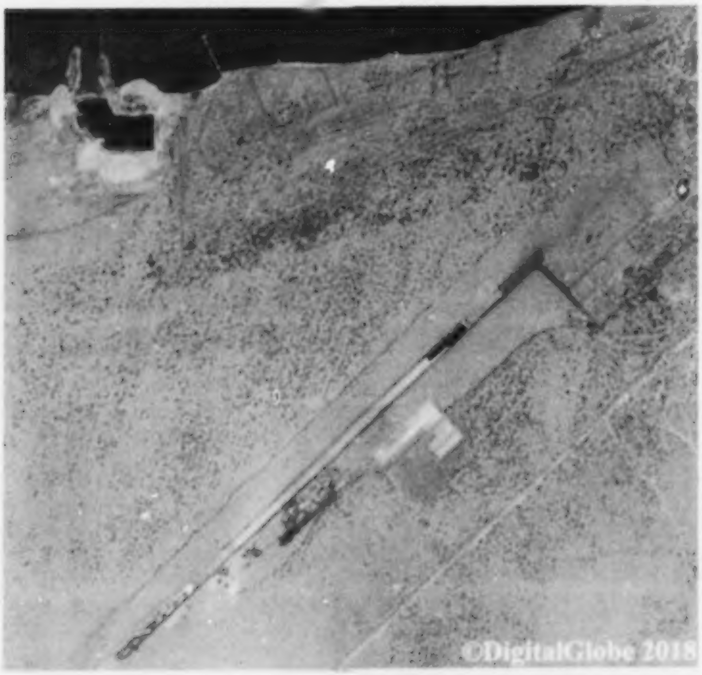

©DigitalGlobe 2018

Figure 2: Berbera airport and military base under construction, 21 September 2018.


©DigitalGlobe 2018

Annex 1.8: Seizure of arms and ammunition from Al-Shabaab by Uganda Peoples' Defence Force contingent of AMISOM in April 2018

Table 1: Weapons

Model	Serial no.	Consignment to FGS
Type 56	3301507	May 2015[15]
Type 56-2	6013300	July 2017

Table 2: Ammunition[16]

Type	Origin	Markings	Comments
82 mm[17]	China	SC 57 15/50, 5-94-35, 2-97-14	Manufactured in 1997; NR[18]
84 mm[19]	India[20]	TPT HEAT OJ 953A 08 Q ↑ C RD84XX	Delivered to Kenya in June 2008
GIP[21]	GDR[22]	DS-62 47-72 06	Manufactured in 1972; NR
Grenade	Belgium	0045 MCR01	432 pieces sold to KSA[23] in 2001
PG-7	Bulgaria	RNDSI-5K (10) -3-05	6,000 rounds sold to Yemen in 2005
PG-7	Bulgaria	RNDS 5K (10) 1-05	4,872 rounds sold to Yemen in 2005
PG-7	China	PF69-40 HEI 9-14-23	No response to tracing requests
PG-7	China	95 4-84 -5203	Manufactured 1984; NR
PG-7	Russia	РНДСИ-5К 3В-7Р	Manufactured 2007; NR
PG-7	Russia	РНДСИ-5К 3В-7Р70-08	Manufactured 2008; NR
PG-7	Russia	ПГ -7ВР 59-07	Manufactured 2007; NR
PG-7	USSR[24]	ПГ -7М 7-27-83, 8-27-83	Manufactured in 1983; NR
PG-7	USSR	ПГ -7М 7-24-83 ПРТ Ф -200	Manufactured in 1983; NR

---

[15] May 2015 delivery of weapons and ammunition from the United Arab Emirates.

[16] Images on file with the Secretariat.

[17] Recoilless Frag 82 mm ammunition HE Type 65.

[18] No records.

[19] 84 mm Heat projectile recoilless Carl Gustav.

[20] Under license from Sweden.

[21] Grenade ignitor pin.

[22] Former German Democratic Republic.

[23] Kingdom of Saudi Arabia.

[24] Former Union of Soviet Socialist Republics.

Annex 1.9: Puntland/Yemen arms smuggling networks (STRICTLY CONFIDENTIAL)*

Annex 1.10: Puntland arms seizure

Figure 1: 2 October 2018, weapons and ammunition seized, held at the headquarters of the Puntland Maritime Police Force.

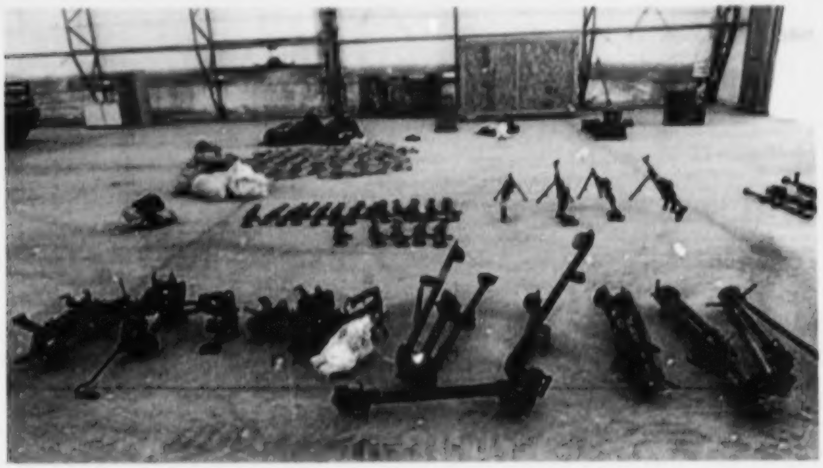
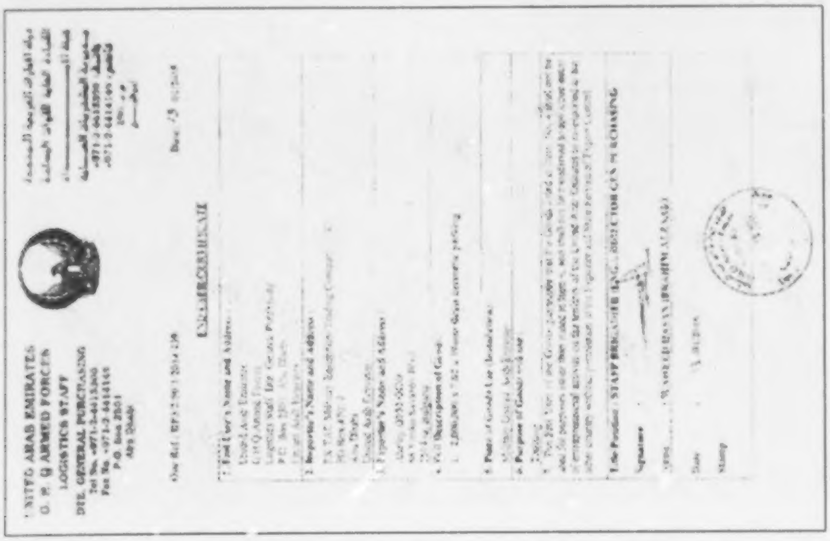


Figure 2: On 2 October 2018, the SEMG documented four of the six boxes of ammunition manufactured in the Republic of Bulgaria in 2013, at the armoury of the Port Police in Bosaso.

Figure 3: Copy of End User Certificate issued to United Arab Emirates Armed Forces on 13 January 2015.



UNITED ARAB EMIRATES
G. H. Q ARMED FORCES
LOGISTICS STAFF
DIR. GENERAL PURCHASING
Tel No. +971-2-4415300
Fax No. +971-2-4414149
P.O. Box 2501
Abu Dhabi

Date: 13/01/2015

END USER CERTIFICATE

1. End User's Name and Address:
United Arab Emirates
G.H.Q Armed Forces
Logistics Staff Dir. General Purchasing
P.O. Box 2501 Abu Dhabi
United Arab Emirates

2. Importer's Name and Address:

3. Exporter's Name and Address:

4. Full Description of Goods:

5. Place of Goods Use (Installation):

6. Purpose of Goods end use:

Title Position: STAFF BRIGADIER ENG. / DIRECTOR GEN PURCHASING

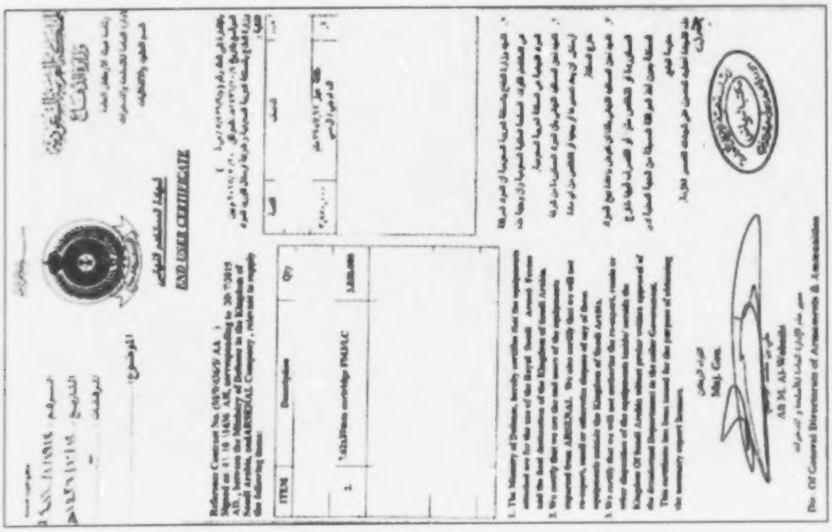
Signature:

Name:

Date: 13/01/2015

Stamp

Figure 4: Copy of End User Certificate issued to Kingdom of Saudi Arabia Ministry of Defence on 20 July 2015.



END USER CERTIFICATE

Reference Contract No. (M/9/436/5/ AA)
Signed on: 01/10/1436 AH, corresponding to 20/7/2015 AD., between the Ministry of Defence in the Kingdom of Saudi Arabia, and ARSENAL Company, relevant to supply the following items:

ITEM	Description	Qty
1.	7.62x39mm cartridge FMJ/LC	3,000,000

1. The Ministry of Defence, hereby certifies that the equipments attached are for the use of the Royal Saudi Armed Forces and the final destination of the Kingdom of Saudi Arabia.
2. We certify that we are the end users of the equipments exported from ARSENAL. We also certify that we will not re-export, resell or otherwise dispose of any of these equipments outside the Kingdom of Saudi Arabia.
3. We certify that we will not authorize the re-export, resale or other disposition of the equipments inside/ outside the Kingdom Of Saudi Arabia without prior written approval of the concerned Department in the seller Government.

This certificate has been issued for the purpose of obtaining the necessary export licenses.

Maj. Gen.
Ali M. Al-[illegible]
Dir. Of General Directorate of Armaments & Ammunition

Figure 5: M-84 machine gun with serial number 10971, manufactured in Republic of Serbia and transferred to the Armed Forces of the United Arab Emirates in May 2016.

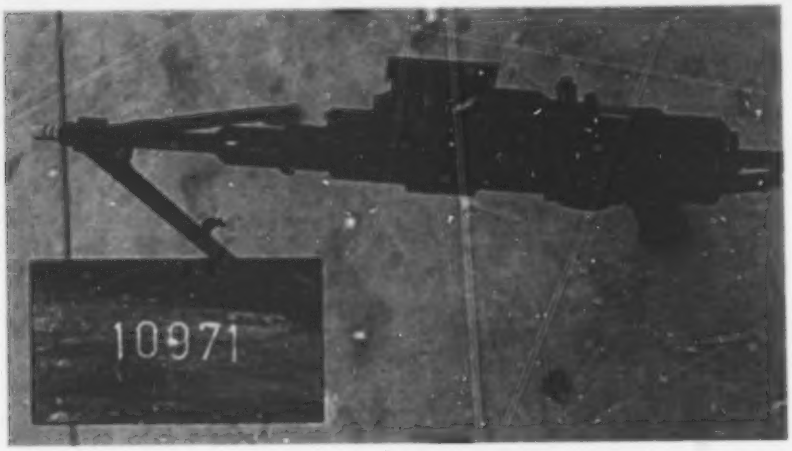


Figure 6: M-84 machine gun with serial number 10582, manufactured in Republic of Serbia and transferred to the Armed Forces of the United Arab Emirates in May 2016.

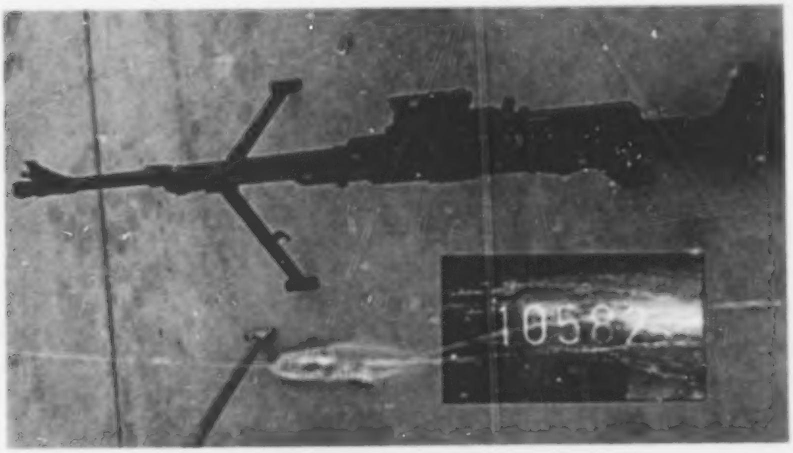


Figure 7: PK machine gun manufactured in Hungary.

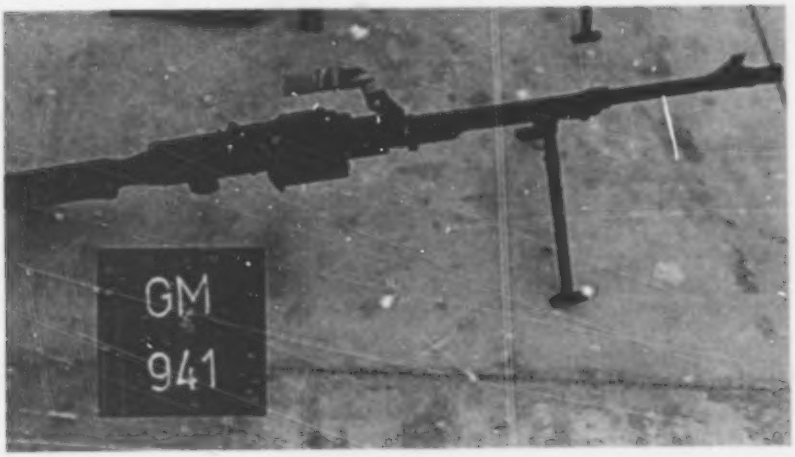


Figure 8: W-85 machine gun manufactured in the People's Republic of China.

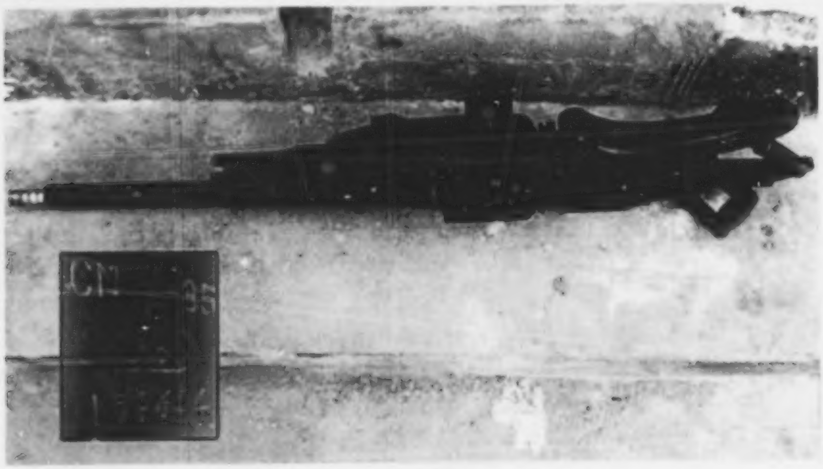


Figure 9: Type 56-2 serial number 1408819.

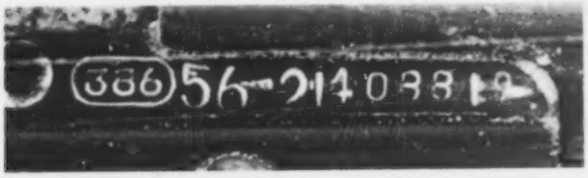


Figure 10: Type 56-2 serial number 1416534

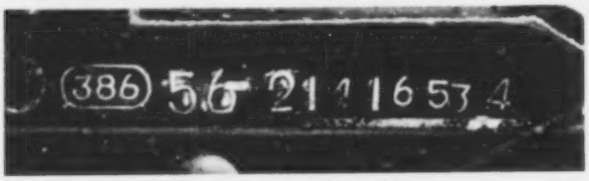


Figure 11: Type 56-2 serial number 1422973.

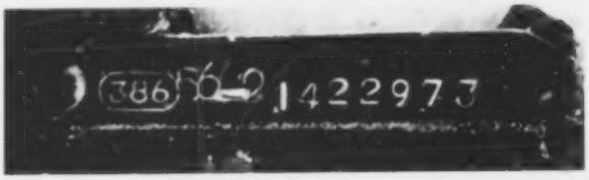


Figure 12: Type 56-2 serial number 1508558.

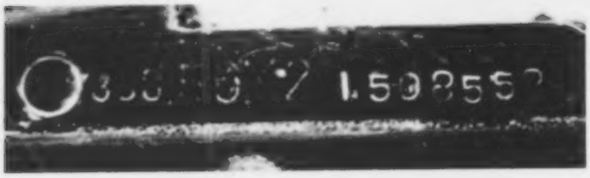


Figure 13: Type 56-2 serial number 20002475.

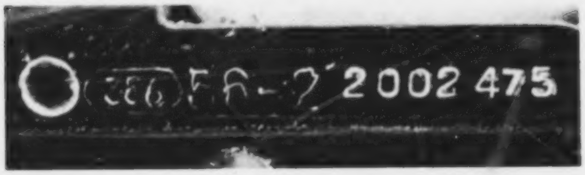

(386) 56-2 2002 475

Figure 14: Type 56-2 serial number 2004171.

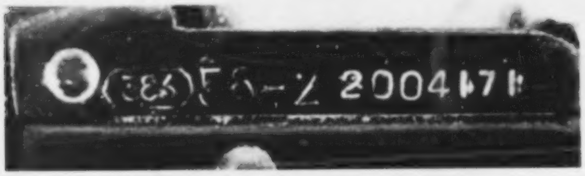

(386) 56-2 2004171

Figure 15: Type 56-2 serial number 200894.

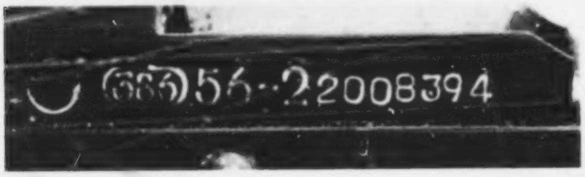

(386) 56-2 2008394

Figure 16: Type 56-2 serial number 2010893.

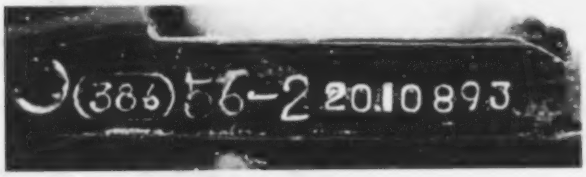

(386) 56-2 2010893

Figure 17: Type 56-2 serial number 1502203.

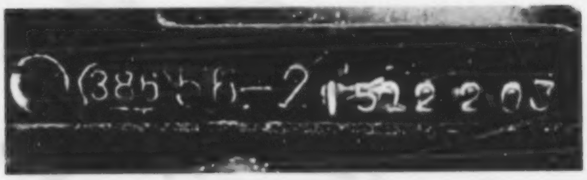

(385 56-2 1522 203

Figure 18: Type 56-2 serial number 2105593.

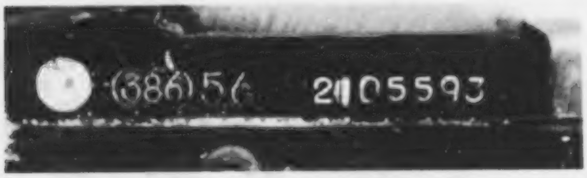
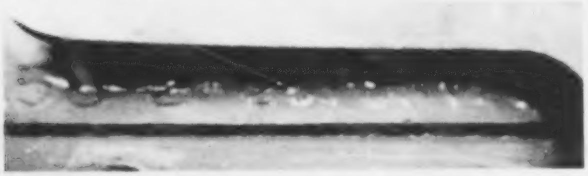

(386) 56 2105593

Figure 19: Type 56-2 serial number 2078372.



Annex 1.11: US-issued PK machine gun and ammunition documented in Bosaso

Figure 1: PK machine gun manufactured in Romania, serial number F-4834, documented by Conflict Armament Research (CAR) in Bosaso, May 2017.

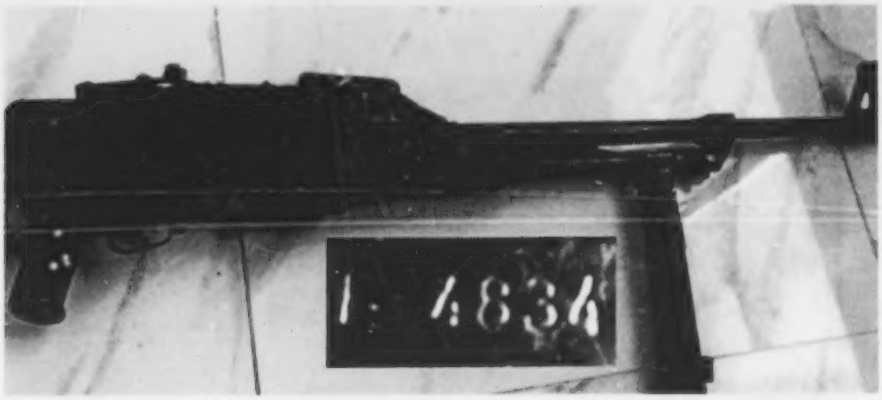
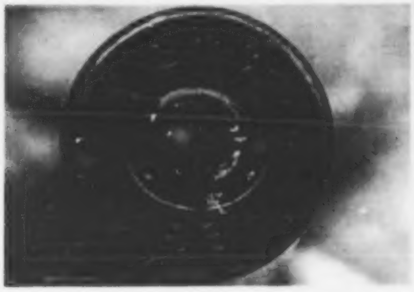
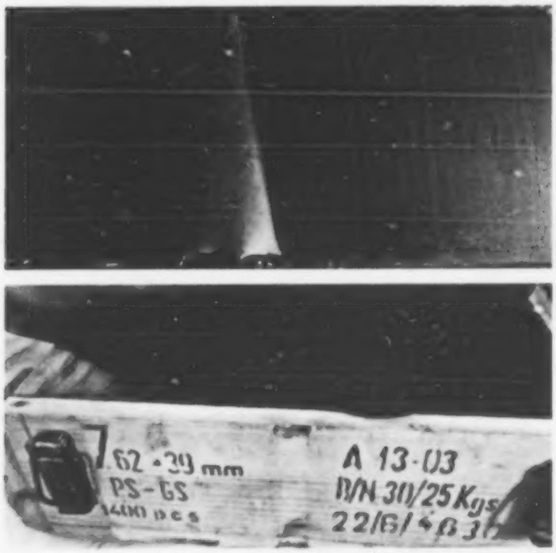


Figure 2: Headstamp markings 323 03 for 7.62 x 39 mm ammunition documented by CAR in Bosaso, May 2017.



Figures 3 and 4: 7.62 x 39 mm ammunition packaging, lot number A 13-03, documented by CAR in Bosaso, May 2017.


7.62 • 39 mm
PS-GS
1400 pcs
A 13-03
B/N 30/25 Kgs
22/6/4 β 3

Annex 2.1: Al-Shabaab's construction of IEDs (STRICTLY CONFIDENTIAL)*

Annex 2.2: 14 October attack

Timeline of the attack[1]

c.08:00: The large vehicle-borne improvised explosive device (LVBIED), a Fiat TM truck, departs from Afgoye, Lower Shabelle region.

The vehicle is stopped at Sinka Dheere checkpoint at KM12, on the outskirts of Mogadishu. Mukhtar Mohamed Hassan Roble[2] — a Hormuud Telecom Somalia Inc. employee responsible for facilitating passage of company vehicles through the Sinka Dheere checkpoint[3] — arranges for FGS security forces to allow the vehicle to pass after paying a toll;

The driver passes through Ex-Control Afgoye checkpoint at KM7 using the toll receipt obtained from Sinka Dheere;

The vehicle is stopped at Benadir checkpoint at KM5. For unknown reasons, security forces become suspicious and call for an explosives ordnance disposal (EOD) team to inspect the truck. The driver speeds off and is pursued by traffic police;

15:24: The LVBIED detonates next to the Safari Hotel at Zoobe junction, approximately 450 m from Benadir checkpoint;

16:10: A Toyota Noah VBIED parked in Wadajir district, approximately 1.5 km south-west of Zoobe junction, arouses the suspicions of a local shop owner and is approached by National Security and Intelligence Agency (NISA) officers. The officers search the vehicle and arrest the driver, Hassan Adan Isaq a.k.a. Abdinasir Jeeri;

16:30: The second VBIED is remotely detonated, killing one civilian and injuring four others.

Key members of the plot

A high-ranking Al-Shabaab *Amniyat* operative, Hassan Adan Isaq a.k.a. Abdinasir Jeeri, aged 23, was prosecuted and subsequently sentenced to death for his role in the operation. Isaq had been tasked with coordinating the deployment of a second VBIED, a Toyota Noah minivan, that was likely intended to breach the perimetre of the airport complex in order to clear a path for the principal LVBIED. According to FGS investigators, Isaq had served as a driver for Al-Shabaab emir Ahmed Diriye, while the latter was governor (*wali*) of Bay and Bakool regions around 2010.[4] Isaq was later a subordinate to "Fanax" (a.k.a. Gardhuub, Ali Dhere, and Gees Adde), a senior *Amniyat* leader specializing in explosives, in Bardera, Gedo region. Adan appeared to have held a relatively senior position in Al-Shabaab given his age of 23; he reported during interrogations that he "grew up with Al-Shabaab", having been recruited in 2009, at around the age of 14.[5]

Two employees of the principal Somali telecommunications provider Hormuud Telecom Somalia Inc. were also prosecuted in connection to the attack, for facilitating the entry of the LVBIED through the Sinka Dheere checkpoint. One of these individuals, Abdiweli Ahmed Diriye, had telephoned Mukhtar Roble, the second Hormuud employee, and instructed him to arrange to speak to FGS security forces in order to convince them to allow the LVBIED to pass through Sinka Dheere.[6] Diriye was tried and subsequently sentenced to a three-year prison term, while Roble was acquitted. Diriye's uncle, Abdullahi Ibrahim Hassan Absuge, the owner of the Fiat TM truck used for the LVBIED, was sentenced in absentia to life imprisonment.

---

[1] This timeline has been primarily sourced from UNMAS Somalia's report on the 14 October incident, "Report on the VBIED attacks in Mogadishu on 14 October 2017," compiled 14-28 October 2017.

[2] Roble was arrested but later acquitted due to lack of evidence.

[3] FGS military court document, on file with the Secretariat.

[4] Ibid.

[5] Interview with the FGS investigating officer in Mogadishu, 20 March 2018.

[6] FGS military court document.

According to court documents, a man known only by the name "Duale" acted as a logistics officer for Isaq once he had arrived in Mogadishu.[7] "Duale" drove Isaq around Mogadishu in a tuk-tuk in order to conduct reconnaissance. He showed Isaq the NISA checkpoint at KM4, proximate to the Mogadishu airport complex, and explained that Isaq's role would be to conduct the driver of the second VBIED to the checkpoint, where it would subsequently be detonated to clear a path for the LVBIED.[8]

"Duale" told Isaq that he was a member of the FGS, and showed Government ID to pass through the checkpoints;[9] according to the FGS investigating officer, "Duale" was likely a member of NISA, due to his ability to pass through Government checkpoints unchallenged in a tuk-tuk.[10] "Duale" told Isaq that he had coordinated previous major attacks in Mogadishu, including the complex attacks on the Ambassador Hotel (1 June 2016) and the Nasa Hablod Hotel (25 June 2016).[11] As of this writing, "Duale" was still at large.

LVBIED size and composition

An assessment of the LVBIED suggests a TNT equivalence of upwards of 1,200 kg, making it likely the largest explosive device in Al-Shabaab's history.[12] An independent explosives engineer consulted by the SEMG used a range of explosive engineering formulae and tools to estimate the explosive mass of the VBIED. Explosive engineering software was used to conduct the analysis, using input parameters which included the damage radius from satellite imagery, the type of surface, as well as crater dimensions of the blast. UNMAS Somalia, conversely, concluded that the net explosive quantity (NEQ) of the blast was approximately between 600 kg and 1,000 KG (TNT equivalence).[13] The agency took into account the complexities of all the unknown variables; the exact explosive used, including modifications or adulteration, the construction of the buildings, and anomalies due to blast overpressure. According to UNMAS, a nearby lorry transporting sugar may have acted as a fuel enhancement for the blast, contributing the widespread fires in the vicinity and augmenting the death toll.[14]

Experts in Mogadishu who conducted field tests of the explosive material suggested the presence of both military grade explosives and the oxidizer potassium nitrate, suggesting that Al-Shabaab may have attempted to bulk up the LVBIED using home-made explosives (HME) components.[15] Constructing a 1,200 kg LVBIED by traditional explosive remnants of war (ERW) harvesting would entail a major logistical operation: for example,

---

The vehicle was known to FGS security forces, as the driver established a routine by frequently traversing the Sinka Dheere checkpoint, in preparation for the day of the attack. It is not clear why the driver was held up at the checkpoint by FGS security forces on 14 October. Interview with EOD specialists in Mogadishu, 20 February 2018.

[7] FGS military court document.

[8] Ibid.

[9] Ibid.

[10] Interview with the FGS investigating officer in Mogadishu, 20 March 2018. See annex 4.2 (strictly confidential) for additional information regarding the infiltration of NISA by Al-Shabaab.

[11] FGS military court document.

[12] The same expert had estimated the LVIED deployed at the Medina gate in Mogadishu on 2 January 2017, hitherto Al-Shabaab's largest IED, at approximately 1,200 kg (see S/2017/924, para. 12). Both estimates were peer reviewed and agreed by a UK-based blast analysis engineer.

[13] UNMAS Somalia, "Report on the VBIED Attacks in Mogadishu On 14 October 2017", October 2017.

[14] Ibid. UNMAS teams deployed to the scene to conduct a post-blast investigation reported the area being covered in a sticky black residue that smelled of caramel.

[15] Interview with an EOD specialist in Mogadishu, 20 February 2018. However, the field test kits used by EOD teams are not as accurate as laboratory analyses.

Al-Shabaab would have had to harvest approximately 6,000 60-mm mortars or 190 TM 57 anti-tank mines.[16]

Figure 1: CCTV footage of the detonation of the LVBIED.

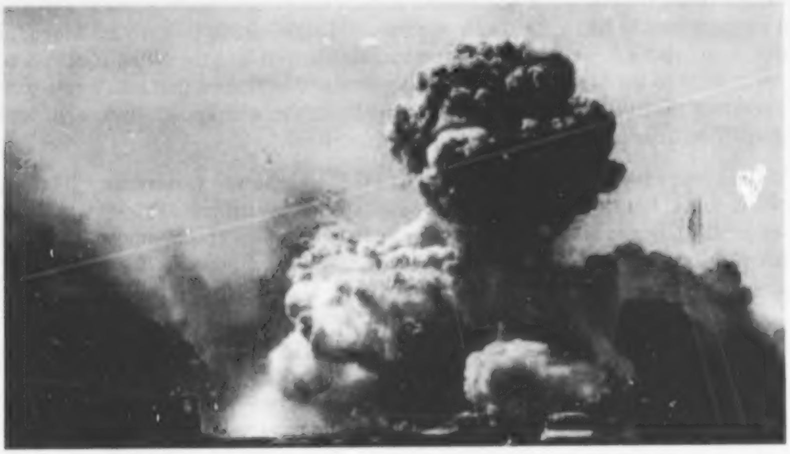
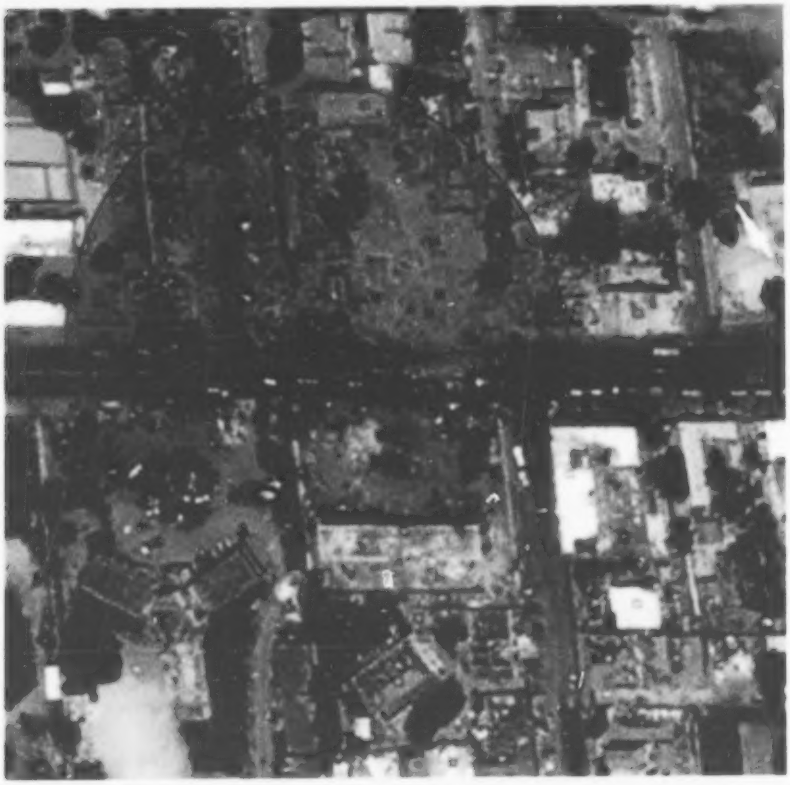


Figure 2: Semi- circular pattern of damage, with buildings destroyed out to 100 m.[17]



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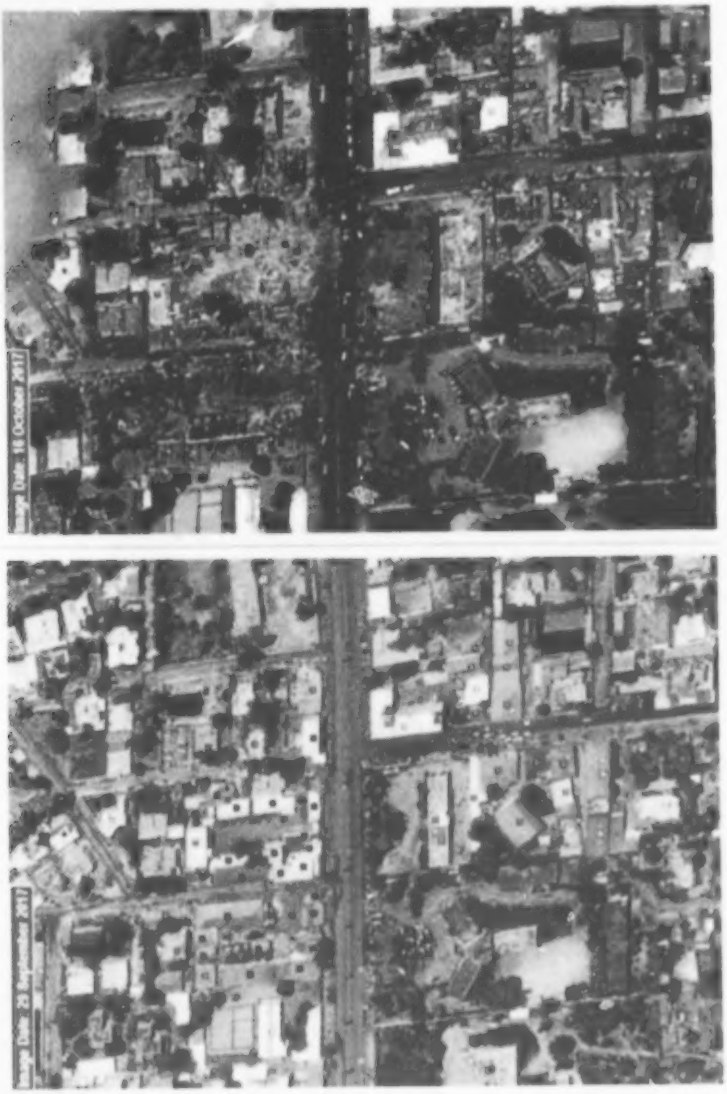
[16] Based on estimates of 0.20 kg of harvested TNT per 60-mm mortar and 6.34 kg per TM 57 anti-tank mine). UNMAS Somalia, "Report on the VBIED Attacks in Mogadishu On 14 October 2017", October 2017.

[17] Source: UNMAS Somalia, "Report on the VBIED Attacks in Mogadishu On 14 October 2017", October 2017.

The United Nations Institute for Training and Research (UNITAR) imagery analysis of the scene, using United Nations Operational Satellite Programme (UNOSAT), compared imagery from 29 September 2017 to 16 October 2017, in order to ascertain the level of damage. The UNITAR imagery is shown in figures 4 and 5, below, with the buildings marked as destroyed (red dot), severely damaged (orange dot) and moderately damaged (yellow dot). The damage was disproportionally concentrated on the northern side of the blast site; this was partly attributable to the fact that the LVBIED had run up against the road divider and was oriented towards the north at the moment of detonation.[18]

Figures 3 and 4: Satellite imagery of the blast site on 29 September 2017 and on 16 October 2017, following the attack.[19]



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[18] Interview with an UNMAS operations officer who had reviewed CCTV footage of the detonation, Mogadishu, 27 February 2018.

[19] Source: UNMAS Somalia, "Report on the VBIED Attacks in Mogadishu On 14 October 2017", October 2017.

Annex 2.3: February 2018 foiled VBIED plot in Kenya

On 15 February 2018, Kenyan police on a routine patrol in Merti Division, Isiolo County, witnessed a vehicle stopped by the side of the road. Upon approach the police were shot at by an occupant of the vehicle and returned fire, killing Mbarak Abdi Huka a.k.a. "Sa'ad". Four individuals attempted to flee the scene and two were arrested, Abdimajit Hasan Adan and Mohammed Osman Nanne. The two others escaped capture, later identified only as Ahmed a.k.a. "Balaa", and "Said".[20]

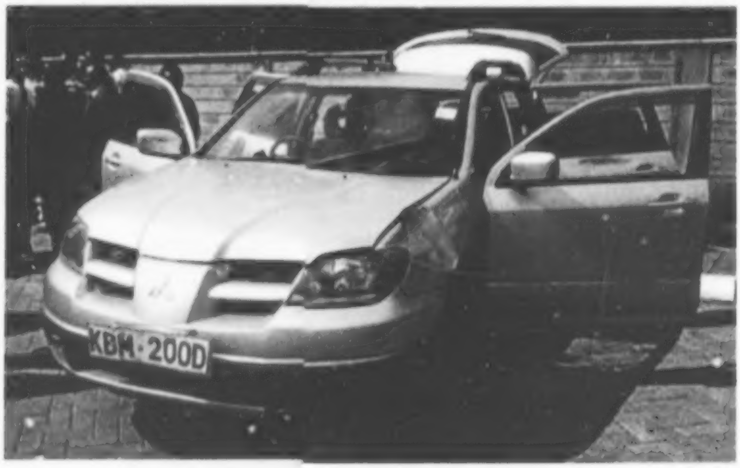
The vehicle, a 2003 Mitsubishi Airtrek with Kenyan number plate KBM200D, had been converted into a vehicle-borne improvised explosive device (VBIED) containing approximately 100 kg of explosives.[21] The VBIED was fitted with a canister loaded with explosives concealed under the dashboard, as well as seven High Explosive Projectiles (HEPs), containing roughly 10 kg of explosives each, concealed within the doors. It demonstrated marked similarities in construction to three other VBIEDs detected in both Somalia and Kenya (see "Comparative analysis of the VBIED construction", below).

Also discovered in the vehicle were 5 Type 56-2 AK-pattern assault rifles, 36 magazines of ammunition, 36 unprimed F1 grenades and their firing pins, 3 knives, and a black Al-Shabaab flag.

The operation appeared to have been patterned after the *modus operandi* of Al-Shabaab complex attacks in Somalia, whereby a VBIED would have been used to breach the perimetre of an unknown target, followed by a wave of 'suicide gunmen' — in this case, most likely five individuals, corresponding to the number of rifles recovered from the vehicle.

The plot was in the final stages of its implementation and was only disrupted by the vigilance of local police officers. Had it succeeded, it would have been the most significant attack by Al-Shabaab in a regional Member State since the Garissa University College massacre of April 2015 (see S/2015/801, annex 4.2).

Figure 1: 2003 Mitsubishi Airtrek, number plate KBM200D, used to construct the VBIED.



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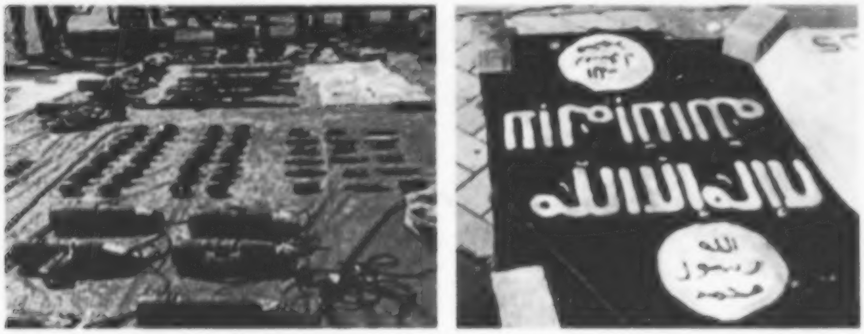
[20] Signed statements of Abdimajit Adan and Mohammed Nanne to ATPU, March 2018.

[21] Confirmed in a letter from the Government of Kenya to the SEMG, 26 April 2018.

Figure 2: Material discovered by Kenyan police in the VBIED vehicle, including 5 AK-pattern rifles, 36 grenades, and 7 HEPs (left foreground), and an Al-Shabaab flag (right).



Condensed timeline of the plot

May 2013:	Mohammed Osman Nanne travels to Somalia from Moyale, Kenya, with seven other youths to join Al-Shabaab.
Oct. 2015:	Abdimajit Adan travels to Somalia from Isiolo, Kenya, and joins Al-Shabaab.
Nov. 2017:	Abdimajit Adan is dispatched to Nairobi by Al-Shabaab *Amniyat* operative "Dere" in order to procure a vehicle and prepare safehouses.
23 Dec. 2017:	Abdimajit Adan purchases a 2010 Toyota Mark X in Nairobi, number plate KCL621K.
31 Dec. 2018:	Abdimajit Adan crosses into Somalia with vehicle KCL621K at El Wak. The vehicle is converted into a VBIED in El Adde, Somalia.
2 Jan. 2018:	Abdimajit Adan begins the journey back to Kenya with KCL621K, but the vehicle experiences mechanical problems and he is forced to turn back.
3 Jan. 2018:	"Dere" sends Abdimajit Adan back to Nairobi to procure a second vehicle.
5 Jan. 2018:	Mohammed Osman Nanne arrives in Nairobi and is installed in a safehouse by Abdimajit Adan.
12 Jan. 2018:	Mbarak Abdi Huka a.k.a. "Sa'ad" arrives in Nairobi and is installed in a safehouse by Adan.
31 Jan. 2018:	Abdimajit Adan purchases a second vehicle, a 2003 Mitsubishi Airtrek with number plate KBM200D.
1 Feb. 2018:	Abdimajit Adan departs Nairobi for Somalia with vehicle KBM200D, accompanied by Mohammed Nanne and Mbarak Abdi Huka.
5-13 Feb. 2018:	Vehicle KBM200D is converted into a VBIED in El Adde, Somalia.
13 Feb. 2018:	Vehicle KBM200D departs El Adde for Nairobi.
15 Feb. 2018:	Kenyan police on patrol notice a suspicious vehicle by the side of the road near Merti, Isiolo County. Following a brief firefight, Huka is killed, Adan and Nanne are arrested, and two others, Ahmed "Balaa" and "Said", flee the scene.

Core members of the plot

Abdimajit Hasan Adan

Abdimajit Adan, aged 24,[22] is a Kenyan national (ID: 32480689) who served as the plot's chief logistics operative in Nairobi.

In his statement to the Kenyan Anti-Terrorism Police Unit (ATPU), Adan described how he had joined Al-Shabaab in October 2015 while travelling to Kismayo, Somalia. He received a two-month training course in the use of weapons, first aid, "martial arts", and "tactics of war". Adan was then deployed to Jilib as a radio operator for one year under the command of an Al-Shabaab leader known as "Jafar".

Upon expressing discontent with Al-Shabaab and "Jafar", including a desire to return to Kenya to marry, Adan was handed over to the *Aminyaat* operative "Dere" (see below). "Dere" informed him that he would be allowed to return to Kenya if he agreed to carry out an undisclosed assignment. He was thereafter dispatched to Nairobi in November 2017 in order to establish safehouses and procure a vehicle to be converted into a VBIED.

As of this writing, Adan was undergoing prosecution in Kenya.

Mohammed Osman Nanne

Mohammed Nanne, born on 1 January 1995, is a Kenyan national who was sent to Nairobi by "Dere" to assist Abdimajit Adan in a logistics role.

Nanne had travelled to Somalia in May 2013 with seven other youths in order to join Al-Shabaab. He received three months of initial weapons training and was subsequently transferred to a military unit in Jilib composed of 80 militants. However, according to Nanne he never directly participated in any fighting, as his primary role in the group was as a Koranic teacher.

In early 2016, hostilities broke out between Al-Shabaab and former members of the group who had switched their allegiances to the newly-formed Islamic State of Iraq and the Levant (ISIL) faction in Somalia. During this conflict Nanne joined the ISIL faction, having decided to leave Al-Shabaab. During Al-Shabaab's subsequent crackdown on the ISIL-aligned militants, Nanne was captured and imprisoned for six months. Given the option of remaining in prison or rejoining Al-Shabaab, Nanne opted for the latter choice and was subsequently transferred to "Dere" in Jilib. "Dere" informed him that he would be given an assignment in Kenya; according to Nanne's statement to APTU, he was selected for the operation by "Dere" because he was a Kenyan national and was unknown to Kenyan authorities.

As of this writing, Nanne was undergoing prosecution in Kenya.

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[22] Abdimajit Adan's date of birth is given alternatively as 6 September 1994 and 16 September 1994.

Mbarak Abdi Huka a.k.a. "Sa'ad" a.k.a. Jirma Huka Galgalo

According to Kenyan authorities, Mbarak Abdi Huka, joined Al-Shabaab in Somalia in 2011.[23] With Ahmed "Balaa", Huka was tasked with transporting the VBIED from El Adde to the rendezvous with Abdimajit Adan in Merti, Isiolo County. Upon discovery of the VBIED vehicle by police in Merti Division on 15 February, Huka opened fire on officers and was fatally shot in response. Although Huka was a Kenyan national, a falsified Kenyan national ID bearing the name "Jirma Huka Galgalo" was recovered from the vehicle.

Huka was known to the other members of the plot only by the name "Sa'ad".[24]

"Dere"

"Dere" was the head Al-Shabaab orchestrator of the plot based in Somalia (El Adde and Jilib), and likely a senior member of the *Aminyaat*, Al-Shabaab's internal security and intelligence apparatus.

"Dere" had access to significant financial resources, allowing him to arrange for the transfer of a total of at least $24,000 to Abdimajit Adan (see "Total cost of the operation", below) for the purpose of securing safehouses in Nairobi and purchasing a vehicle to be converted into the VBIED.

Ahmed "Balaa"

Ahmed "Balaa" was a motorbike ("boda boda") driver and arms smuggler who facilitated the movements of the plotters on both sides of the Kenya-Somalia border.

It is likely that "Balaa" is a dual Kenyan-Somali national. Both Abdimajit Adan and Mohammed Nanne reported in their statements to police that they had been guests at "Balaa's" house in El Wak, Somalia, on multiple occasions. However it is also clear from Adan's statement that "Balaa" had familial connections to Kenya, specifically the town of Kachiuru in Meru County, where he reported that Ahmed picked up and dropped off his son. Adan also made reference in his statement to "Balaa" and his son visiting relatives living in Nairobi. "Balaa" was present when the VBIED vehicle was detected by Merti police, but fled the scene and evaded arrest.[25]

"Said"

"Said" was present when the VBIED vehicle was detected by Merti police, but fled the scene and escaped arrest.[26] His broader role in the operation is unknown.

"Reer Badia" a.k.a. "Ahlal Badia"

"Reer Badia" (known to Mohammed Nanne as "Ahlal Badia") is an associate of "Dere" likely based in Somalia's Gedo region, and likely also a member of the *Amniyat*. According to the statement of Mohammed Nanne, "Reer Badia" procured the five Type 56-2 assault rifles that were to be used in the operation.

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[23] Interview with ATPU in Nairobi, 4 September 2018.

[24] Statements of Abdimajit Hasan Adan and Mohammed Osman Nanne to ATPU, March 2018.

[25] A local media article reported that two additional suspects, identified as Ahmed Issack Ibrahim, 46, and Said Mohammed Salat, 19, were arrested two days after the interception of the VBIED at the nearby town of Garbatula, in Isiolo County. However, in an interview with the SEMG on 4 September 2018, ATPU officials denied that either Ahmed "Balaa" or "Said" had ever been apprehended. Daily Nation, "Shabaab terrorist rented room next to city police base", 20 February 2018. Available from https://www.nation.co.ke/news/How-city-dodged-big-Shabaab-bomb/1056-4311896-yo4mjhz/index.html.

[26] Ibid.

"Aladi"

"Aladi" was a motorbike ("boda boda") driver and arms smuggler who facilitated the movement of the plotters on both sides of the Kenya-Somalia border.[27]

Attacking team ('suicide gunmen')

The five Type 56-2 rifles discovered in the VBIED by Kenyan police strongly indicate that the attacking team was to be composed of five individuals. The role of these individuals would likely have been to storm the intended target of the attack following the detonation of the VBIED at its perimetre. The members of the attacking team are yet to be identified by the ATPU or the SEMG, and may still be at large within Kenya.

Secondary members of the plot (non-Al-Shabaab facilitators)

Anthony Kitila Makau a.k.a. "Rasta"

Anthony Makau was the Nairobi-based driver, fixer, and friend of Abdimajit Hasan Adan. The night of 13 February, Makau accompanied Adan on a night out in Nairobi, leading to Adan's late departure the next day and the subsequent detection of the plot.

John Maina Kiarie

Facilitator known to Abdimajit Adan as a procurer of fake Kenyan IDs and insurance stickers to residents of the Nairobi neighbourhood of Eastleigh. On 9 February, Kairie was paid KES 250,000 ($2,500) by Adan to arrange for four fake Kenya national ID cards.[28] Presumably, these IDs were intended to be provided to members of the Al-Shabaab attacking team. The ID cards were produced on the same day and three were subsequently sent by Adan to "Dere" via a bus to Mandera. One ID card was retained by Adan, namely the one intended for Mbarak Abdi Huka, which was recovered by police from the VBIED vehicle following the detection of the plot.

Lydia Nyawira Mburu

Lydia Mburu was an employee of a printing house in Nairobi's Central Business District, tasked by John Kiarie with manufacturing the four fake Kenyan national ID cards.

Francis Macharia Karishu

Francis Karishu was Lydia Mburu's employer at a printing house in Nairobi. Having evaded arrest following the discovery of the plot, Karishu was eventually taken into custody on 20 May 2018, two days after Kenyan police placed a KES 1,000,000 ($10,000) bounty on his head.

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[27] Statement of Abdimajit Adan [illegible] ATPU, March 2018.

[28] [illegible]

As of this writing, all four secondary members of the plot are undergoing prosecution in Kenya. While they have been charged with terrorism offences, all evidence indicates that they were facilitators motivated by financial gain, rather than members of Al-Shabaab.

Failure of first VBIED attempt (KCL621K) due to mechanical difficulties

On 23 December 2017, Adan received two *hawala* money transfers totalling $15,000, facilitated by "Dere" (see "Total cost of the operation", below). The same day, he purchased a 2010 Toyota Mark X vehicle, number plate KCL621K, for KES 1,300,000 ($13,000) from a dealership in Nairobi's Parklands neighbourhood.[29]

On 25 December, Adan met Ahmed "Balaa" at a hotel in Nairobi in order to plan transferring the vehicle to Somalia. The following evening, Adan and "Balaa" departed Nairobi with the vehicle. In Kachiuru,[30] Meru County, they picked up an individual known only as "Aladi", whom Adan described in his statement to ATPU as a motorbike driver and an "arms smuggler".

On 31 December, Adan and "Balaa" crossed into Somalia at El Wak, from where they proceeded in the direction of El Adde. At the town of Warxoor, Adan and "Balaa" met "Dere" and an individual known as "Reer Badia" and handed the vehicle over to them. The following day, Adan proceeded to El Adde, where he remained until 2 January. During that time the vehicle was fitted with explosives and handed back to "Balaa" and Adan.

According to Adan's statement to ATPU, "Balaa" was instructed to drive the vehicle as far as Mutuati, in Kenya's Meru County, before handing it over to Adan for the remainder of the journey to Nairobi. However, shortly after departing from El Adde, Adan noted that the vehicle felt "heavy" and that "lights on the dashboard were on". The vehicle then began to overheat, so the two pulled over to the side of the road and called "Dere", who met them the following morning. The vehicle was left with "Dere", and "Aladi" was summoned to transport Adan and Ahmed "Balaa" on motorbike to Mutuati. "Balaa" subsequently returned to Somalia with Aladi, and Adan hired a taxi to transport him to Nairobi, arriving on 3 January 2018, according to his mobile phone location data.

The explosives that had been fitted in KCL621K were presumably extracted from the vehicle and later installed in the Mitsubishi Airtrek subsequently procured by Adan (KBM200D).

Second attempt (KBM200D)

Prior to his departure from El Adde, "Dere" informed Abdimajit Adan that he would be contacted by an individual who was to join him in Nairobi. Following Adan's return to Nairobi, he was contacted for the first time by his current co-defendant, Mohammed Nanne, on 5 January.[31] Adan had already leased a residence for himself in the Nairobi suburb of Ongata Rongai; upon receiving Nanne in Nairobi, he proceeded to arrange for a second safehouse in the neighbourhood of Langata paying KES 16,000 ($160) in rent per month.[32] He then provided Nanne with KES 32,000 ($320) to buy a mattress and bedding.

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[29] Statement of Abdimajit Adan to ATPU, March 2018.

[30] In the statements of Abdimajit Adan and Mohammed Nanne, Kachiuru is frequently mentioned as a transit point on their journeys from Nairobi to and from Somalia. It appears that Ahmed "Balaa" had familial connections to the town.

[31] Mobile phone records demonstrate that Nanne's first contact with Adan took place at 18:24 on 5 January 2018.

[32] Both safehouses were selected with a view to avoiding scrutiny from the Kenyan authorities In his statement to ATPU, Adan recounted how "Dere" had instructed him to avoid neighbourhoods in the eastern parts of Nairobi, where there are a higher concentration of Somali residents and police sweeps are more common.

On 12 January, Mbarak Abdi Huka, who was known to Adan only by the name "Sa'ad", arrived in Nairobi, having also been dispatched by "Dere". Adan installed "Sa'ad" in the safehouse in which Nanne was residing.

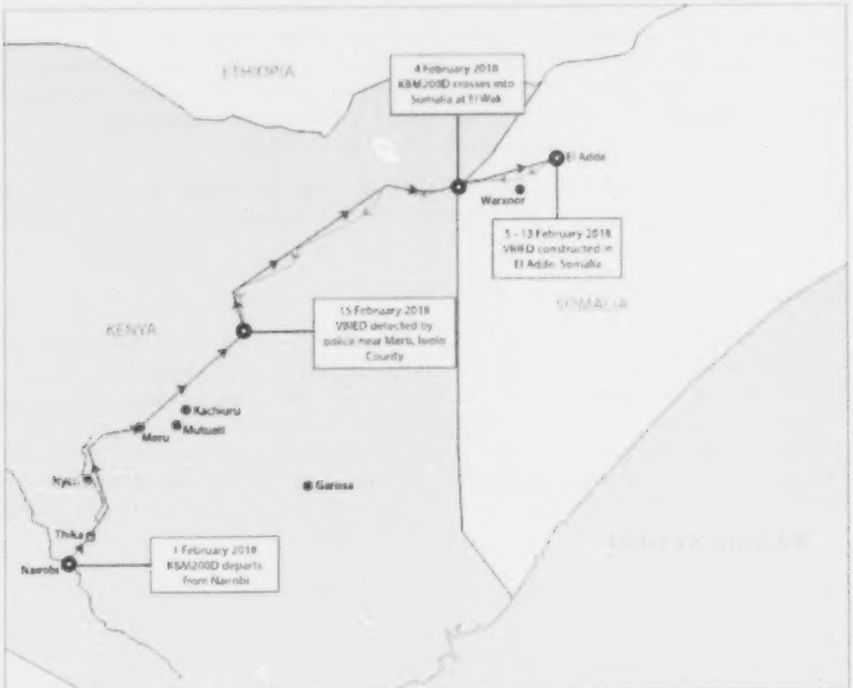
Adan then turned to purchasing a second vehicle to be converted into a VBIED. "Dere" directed Adan to procure a Nissan X-Trail; Adan informed him that one was not available for sale in Nairobi, leading "Dere" to demand a Mitsubishi vehicle instead. On 31 January, "Dere" arranged for $9,000 to be sent to Abdimajit Adan via the Hormuud Telecom Somalia Inc.-affiliated *hawala* company Taaj Services.

Adan used KES 600,000 ($6,000) to purchase a 2003 Mitsubishi Airtrek, number plate KBM200D, at Fortis Limited dealership in Nairobi's Lavington neighbourhood. On 1 February, according to GPS and mobile phone data, Adan departed Nairobi for Somalia with the vehicle, accompanied by Mohammed Nanne and Mbarak Abdi Huka a.k.a. "Sa'ad". In Merti, Isiolo County, Adan stopped to pick up Ahmed "Balaa" and another Al-Shabaab operative known to the group only by the name "Said".

GPS track of the VBIED vehicle (KBM200D)

Kenyan ATPU were able to obtain KBM200D's GPS track from its origin point in Nairobi, across the Kenya-Somalia border at El Wak, to the VBIED construction site at El Adde,[33] and eventually back to Isiolo County in Kenya, where the vehicle was intercepted. Figure 3, below, presents a geographical representation of KBM200D's GPS track, highlighting several important dates.

Figure 3: GPS track of KBM200D's journey from Kenya to Somalia and back.


ETHIOPIA
4 February 2018 KBM200D crosses into Somalia at El Wak
El Adde
Warsnor
5 - 13 February 2018 VBIED constructed in El Adde, Somalia
SOMALIA
KENYA
15 February 2018 VBIED detected by police near Merti, Isiolo County
Kachiuru
Meru
Mutuati
Nyeri
Garissa
Thika
Nairobi
1 February 2018 KBM200D departs from Nairobi

On 4 February, the five Al-Shabaab operatives crossed the Kenya-Somalia border at El Wak, seemingly without interference from police or border officials, reaching El Adde the following day. From 5-13 February, KBM200D remained primarily at two locations on the outskirts of El Adde, where the VBIED was constructed.

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[33] El Adde was the site of a major Kenyan military defeat against Al-Shabaab, when on 15 January 2016 Al-Shabaab conducted a complex attack on a KDF base that resulted in the deaths of at least 150 Kenyan soldiers (see S/2016/919, paras. 15-21).

On 5 February, the vehicle arrived at "Compound #1" (see figure 5, below), located at coordinates 3.038885 N, 41.860878 E, where it remained for three days. On the afternoon of 8 February, the vehicle was moved to a second compound ("Compound #2") located at coordinates 3.032785 N, 41.862663 E (see figure 6, below), where it stayed it until it was moved back to Compound #1 on 11 February. On the afternoon of 12 February the vehicle was driven to an uninhabited location approximately 300 m northwest of Compound #1. It is plausible that this movement represented a final 'test drive' to ensure that the vehicle was in working order, particularly in light of the mechanical problems experienced with the first vehicle (KCL621K) after it was fitted as a VBIED.

On the evening of 13 February KBM200D began its journey back to Kenya, crossing the border between 06:00 and 07:00 the following day.

Figure 4: Satellite image of El Adde, with KBM200D's GPS track depicted in red.

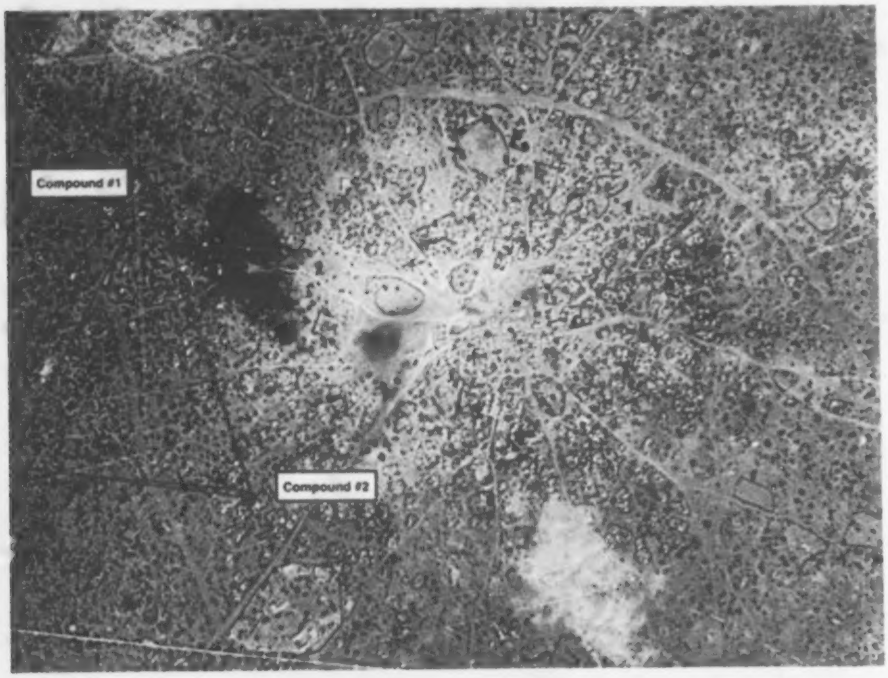


Figure 5: Compound #1 in El Adde (3.038885 N, 41.860878 E) where KBM200D was located between 5-8 February and 11-13 February.

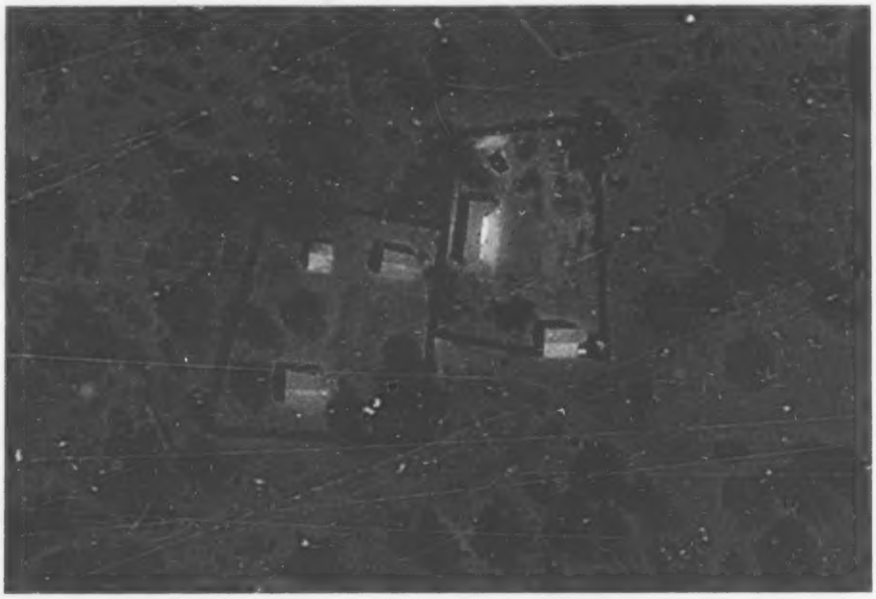
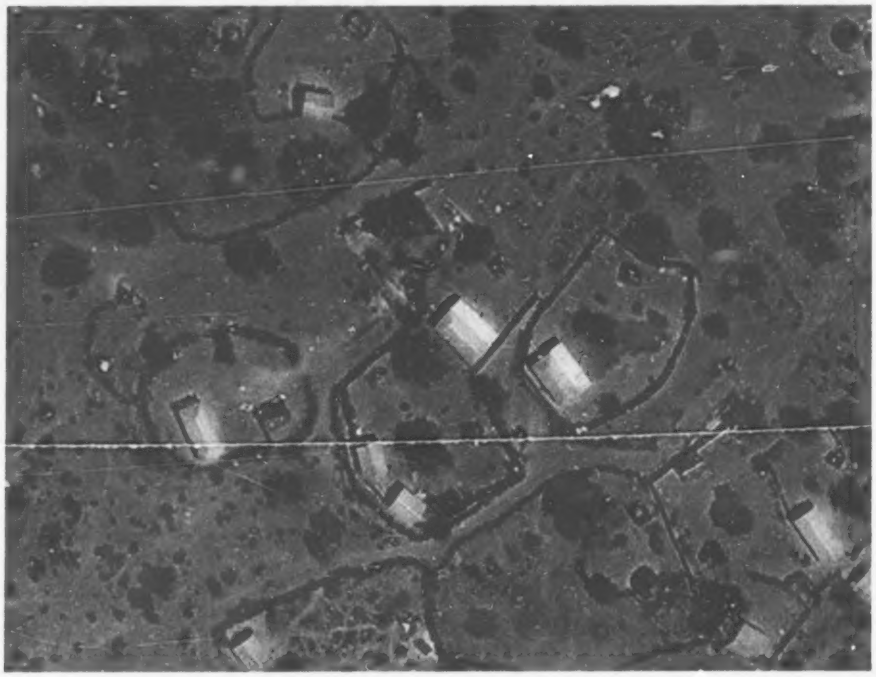


Figure 6: Compound #2 in El Adde (3.032785 N, 41.862663 E), where KBM200D was located between 8 and 11 February.



Across all of Adan's and Nanne's numerous journeys back and forth across the porous Kenya-Somalia border, little mention is made in their statements to ATPU of encounters with security forces. Where encounters are mentioned, they are in the context of either paying or witnessing bribes to security forces on both sides of the border; for instance, during Adan's first journey to Somalia in October 2015 to join Al-Shabaab, he recalled the lorry on which he was travelling being "stopped by either KDF [Kenyan Defence Forces] or AP [Administrative Police]" and each passenger having to pay KES 2,000 ($20) to secure its release.[34] Shortly after crossing into Somalia, the lorry was stopped by Somali security forces, who likewise received a bribe for its release.

Notably, no mention is made in Abdimajit Adan's statement to APTU of being challenged by border security while bringing either vehicle (KBM200D or KCL621K) from Kenya into Somalia and back.

Purchase of an airline ticket

Following the delivery of the KBM200D vehicle to "Dere" in Somalia, Mohammed Nanne, Mbarak Abdi Huka a.k.a. "Sa'ad", Ahmed "Balaa" and "Said" remained in El Adde.

Abdimajit Adan returned from El Wak to Nairobi on a Freedom Airlines flight on 9 February 2018. The airline ticket was purchased via a Safaricom MPESA mobile money transfer of KES 12,000 ($120) from a phone number registered under the name "Suban Issack". According to Kenyan police, unknown members of the plot had used a stolen ID belonging to Suban Issack to register the mobile phone line for which the funds to purchase the airline ticket were sent.[35]

Final rendezvous and arrest

Adan and his friend and driver Anthony Makau a.k.a. "Rasta" spent the night of 13 February and early the next morning at night clubs in Nairobi. As a result, Adan woke up late in the afternoon of the next day, and departed behind schedule for the rendezvous point in Merti, Isiolo County, where he was to pick up vehicle KBM200D and transport it back to Nairobi. Due to his late departure, Adan was forced to spend the night in Maua, in Meru County, and resume his journey the next day.

Mobile phone records show that Adan and Ahmed "Balaa", who was travelling with the KBM200D vehicle, contacted each other at multiple points throughout 15 February. At 15:51, Adan made his final call to "Balaa", informing him that he had reached Merti. "Balaa" dispatched Nanne and Said, who had accompanied KBM200D from El Adde, to pick up Adan on motorbike and return with him to the site of the vehicle. Upon their arrival the group was confronted by police while on a routine patrol. Mbarak Abdi Huka a.k.a. "Sa'ad" opened fire on police and was shot dead. Adan and Nanne were taken into custody, while Ahmed "Balaa" and "Said" succeeded in evading arrest.

Total cost of the operation

On 23 December "Dere" arranged for two *hawala* transfers to Abdimajit Adan in Nairobi. The two transfers, totalling $15,000, had been under the name of "Ahmed Abdi Adan", which was likely an alias. The SEMG subsequently determined that "Ahmed Abdi Adan" had sent the funds from Kismayo using mobile phone number 252615766021. The phone number was not active as of this writing.

As noted above (see "Second attempt (KBM200D)"), "Dere" sent another transfer of $9,000 via Taaj Services, to fund the purchase of the second VBIED vehicle (KBM200D). In his statement to ATPU, Abdimajit Adan also noted that "Dere" had given him $3,000 in cash prior to his initial departure from Somalia in November 2017. In his statement to ATPU, Mohammed Nanne also reported that $1,000 had been given to him by "Dere" in preparation for his journey to Kenya in January 2018.

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[34] Ibid.

[35] Interview with ATPU in Nairobi, 4 September 2018. When contacted by the SEMG on 18 July 2018, the user of the mobile phone identified himself as "Hassan", and claimed that Suban Issack was a relative of his.

Additional costs included the roughly $6,500 to purchase five Type 56-2 rifles at local markets in Somalia, $3,000 for the ammunition and the 36 grenades, as well as an unknown cost for the explosives fitted to the VBIED vehicle.[36] Allowing for additional expenses not captured in the ATPU or SEMG investigation into the plot, the operation cost Al-Shabaab less than $50,000 up to the point that it was disrupted by Kenyan police.

Type 56-2 rifles

At the headquarters of the ATPU in Nairobi on 17 May 2018, the Monitoring Group documented the five Chinese-manufactured Type 56-2 AK-pattern rifles recovered by police from the captured VBIED vehicle. The Group was subsequently able to trace at least two of the weapons to a consignment of 3,500 Type 56-2 rifles purchased by the FGS from the Government of the Federal Republic of Ethiopia in 2013 following the partial lifting of the arms embargo.[37]

The rifles bearing the serial numbers 407043 and 413662 (see figures 8 and 9, below) could be matched to a partial list of nearly 2,500 serial numbers obtained by the SEMG from the Government of Ethiopia in 2014. Two additional rifles, bearing serial numbers 408187 and 409862, almost certainly formed part of the same consignment based on the immediate proximity of their numbers to others in the partial list.[38] It is less clear whether the fifth Type 56-2 rifle, bearing serial number 2010312, originated from the same shipment.

The discovery of these rifles in the possession of Al-Shabaab operatives in Kenya represents the first known occasion that arms imported by the FGS have been used for a planned terror attack outside of Somalia.

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[36] At local markets in southern Somalia, a 56-2 rifle would have cost approximately $1,300, an AK-47 ammunition round $1, and an F1 grenade approximately $50.

[37] This was the second import of arms by the FGS following the partial lifting of the arms embargo pursuant to Security Council resolution 2093 (2013). The FGS notification of the shipment erroneously described the rifles as Type 56-1s. An SEMG inspection of Halane Central Armoury in 2014 confirmed that the shipment had consisted of Type 56-2 rifles.

[38] For instance, serial numbers 408185 and 409863 are both contained on the partial list provided by the Government of Ethiopia.

Figure 7: Five Type 56-2 rifles recovered by Kenyan police from the VBIED vehicle.

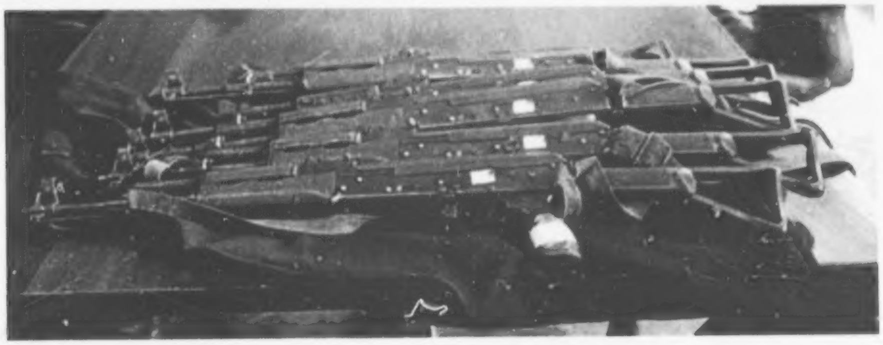


Figure 8: Type 56-2 rifle bearing serial number 407043.

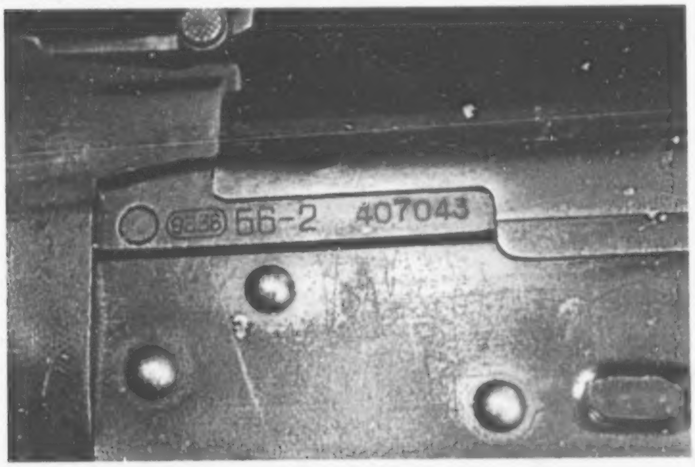
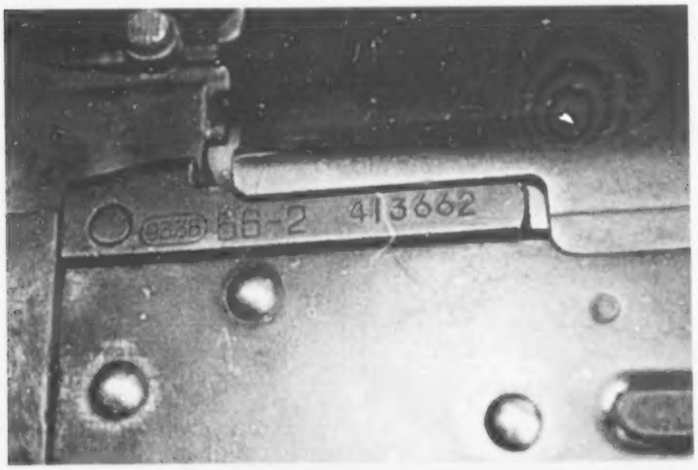

9338 56-2 407043

Figure 9: Type 56-2 rifle bearing serial number 413662.


9338 56-2 413662

Annex 2.3.1: Mobile phone analysis (STRICTLY CONFIDENTIAL)*

Annex 2.3.2: Al-Shabaab radicalization and recruitment networks in Kenya (STRICTLY CONFIDENTIAL)*

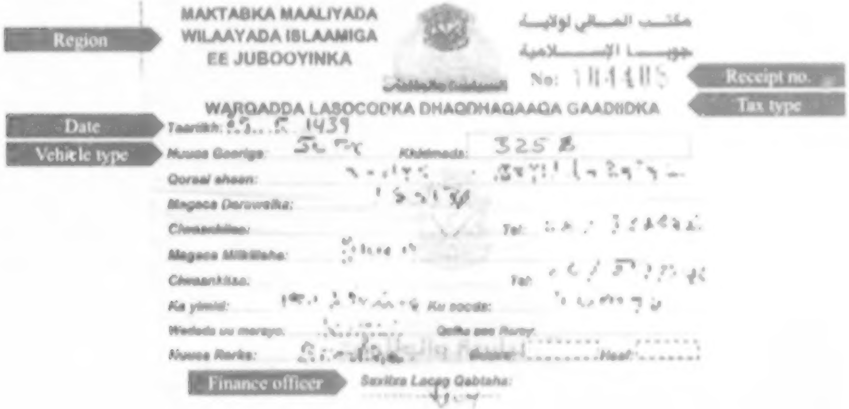
Annex 2.3.3: Comparative analysis of VBIED construction (STRICTLY CONFIDENTIAL)*

Annex 2.4: Al-Shabaab domestic financing

Al-Shabaab generates significant revenue from a variety of domestic sources, employing a system of extortion entrenched within local communities across southern and central Somalia. The group is able to levy taxation via a network of checkpoints, with collection enforced through violence and intimidation. A tightly controlled and centralized financial system is complemented by a methodical approach to accounting and financial management.

Al-Shabaab divides its taxation system into four distinct revenue streams: registration and taxation of transiting vehicles ("*gadiid*"), taxation of transported goods ("*badeeco*"), taxation of farms and agricultural produce ("*dalag*"), and taxation of livestock sales ("*xoolo*"). Receipts are provided to civilians for each of the four revenue streams, examples of which are presented in figure 1, below.

Figure 1: Redacted samples of receipts provided for gadiid *and* badeeco.


Region
Receipt no.
Tax type
Date
Vehicle type
Finance officer

MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE JUBOOYINKA

مكتب المالي لولاية
جوبا الإسلامية

No: [redacted]

WARQADDA LASOCODKA DHAQDHAQAAQA GAADIIDKA

Taariikh: [redacted] 1439

Nuuca Gaariga: [redacted] Khidmada: 325 $

Qoraal ahaan: [redacted]

Magaca Darawalka: [redacted]

Cinwaankiisa: Tel: [redacted]

Magaca Milkiilaha: [redacted]

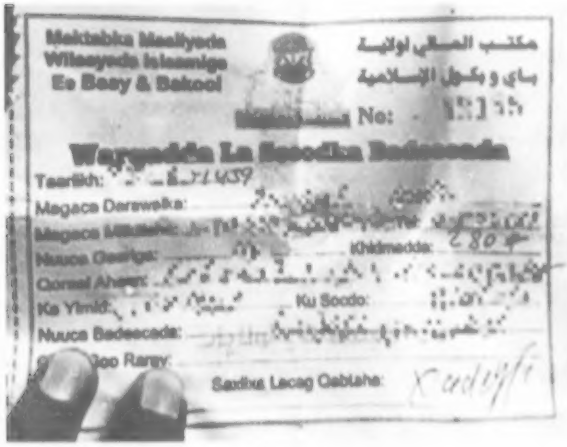
Cinwaankiisa: Tel: [redacted]

Ka yimid: [redacted] Ku socda: [redacted]

Wadada uu marayo: [redacted] Qofka soo Raray:

Nuuca Rarka: [redacted]

Saxiixa Lacag Qabtaha: [redacted]



Maktabka Maaliyada
Wilaayada Islaamiga
Ee Baay & Bakool

مكتب المالي لولاية
باي و بكول الإسلامية

No: [redacted]

Waraqadda La Socodka Badeecada

Taariikh: [redacted] 1439

Magaca Darawalka: [redacted]

Magaca Milkiilaha: [redacted] Tel: [redacted]

Nuuca Gaariga: [redacted] Khidmadda: 280 $

Qoraal Ahaan: [redacted]

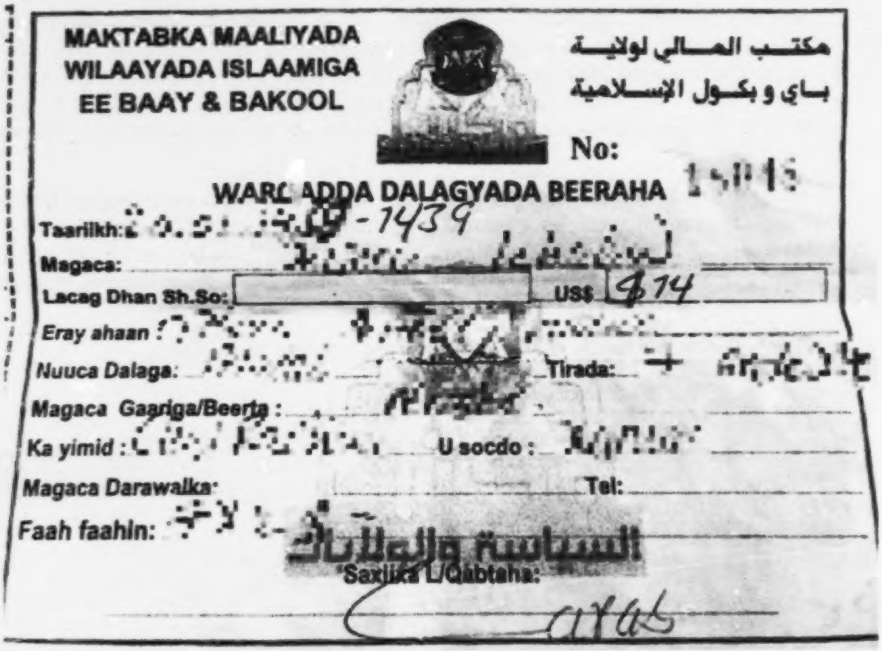
Ka Yimid: [redacted] Ku Socdo: [redacted]

Nuuca Badeecada: [redacted]

Qofka Soo Raray:

Saxiixa Lacag Qabtaha:

Figure 2: Redacted samples of receipts provided for dalag *and* xoolo.



MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE BAAY & BAKOOL

مكتب المالي لولاية
باي و بكول الإسلامية

No: [redacted]

WARQADDA DALAGYADA BEERAHA

Taariikh: [redacted]-1439

Magaca: [redacted]

Lacag Dhan Sh.So: US$ 914

Eray ahaan: [redacted]

Nuuca Dalaga: [redacted] Tirada: [redacted]

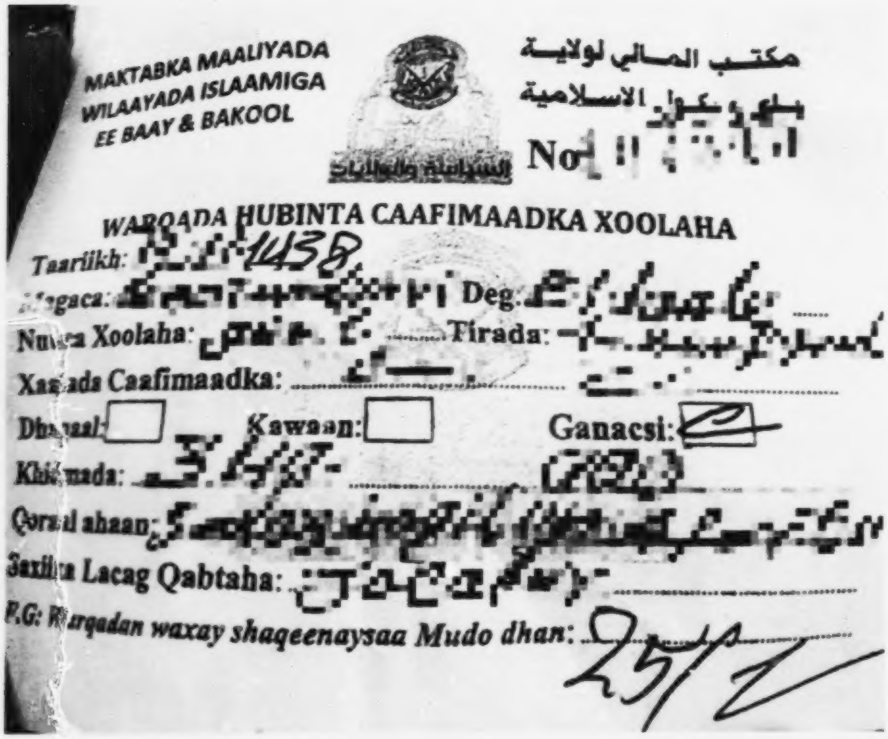
Magaca Gaariga/Beerta: [redacted]

Ka yimid: [redacted] U socdo: [redacted]

Magaca Darawalka: Tel:

Faah faahin: [redacted]

Saxiixa L/Qabtaha:



MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE BAAY & BAKOOL

مكتب المالي لولاية
باي و بكول الاسلامية

No: [redacted]

WARQADA HUBINTA CAAFIMAADKA XOOLAHA

Taariikh: [redacted]1438

Magaca: [redacted] Deg.: [redacted]

Nuuca Xoolaha: [redacted] Tirada: [redacted]

Xaaladda Caafimaadka: [redacted]

Dhaqaal: ☐ Kawaan: ☐ Ganacsi: ☑

Khidmada: [redacted]

Qoraal ahaan: [redacted]

Saxiixa Lacag Qabtaha: [redacted]

F.G: Warqadan waxay shaqeenaysaa Mudo dhan: 25/

Registration fees and taxation of vehicle transit (*gadiid*)

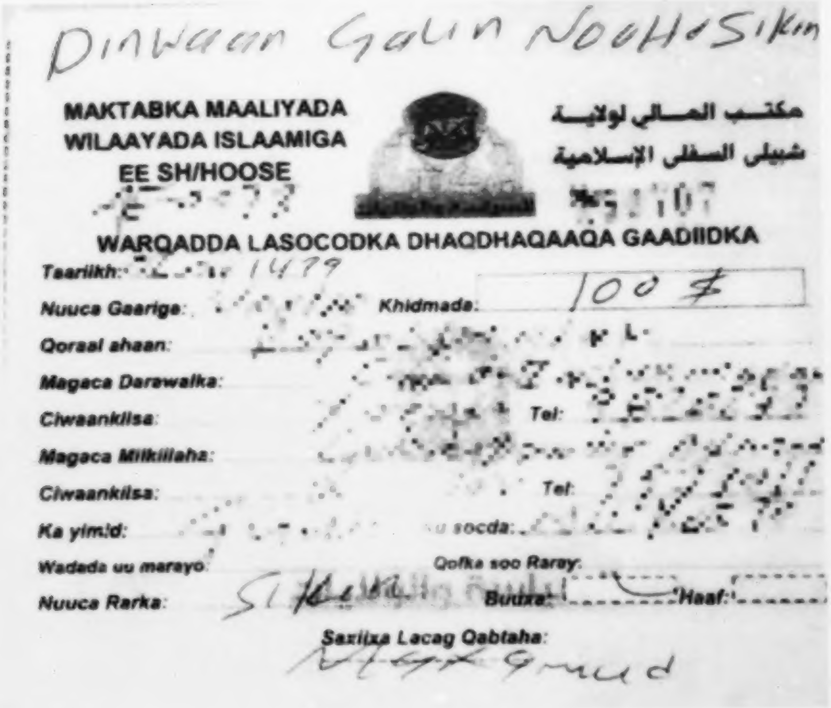
Al-Shabaab applies an initial one-off registration fee on all vehicles transiting through territories under its control. The registration fee ranges from $100 to $500 depending on the type of vehicle, as outlined in table 1, below. The group maintains a logbook of the vehicles for which the registration tax has been paid. Drivers are also issued registration receipts, which they are expected to retain as proof of payment, as shown in figure 2, below.

Following registration, a charge is applied (*gadiid*) to each vehicle for every time it transits through Al-Shabaab territory. The duty owed is calculated based on the type of vehicle and the length of the journey, with a receipt provided to the driver. Based on an examination of Al-Shabaab taxation receipts collected by the SEMG throughout the mandate, table 1, below, provides a summary of the taxation applied to each vehicle:

Table 1: Rates of taxation applied to transiting vehicle (gadiid)[39]

Type of vehicle	Registration fee	Transit taxation applied
Large truck (e.g. Fiat N3 Truck)	$500	$400-$700
Medium truck (e.g. Fiat Iveco 110)	$300	$150-$400
Minibus (e.g. Toyota Noah) / 4x4 vehicle	$200	$25-$200
Passenger car	$100	$10-$50

Figure 3: Registration (diwaan galin) receipt for a Toyota Noah ($100), December 2017, in Lower Shabelle.



Diwaan Galin NooH+Sikin

MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE SH/HOOSE
[redacted]

مكتب المالي لولاية
شبيلى السفلى الإسلامية
[redacted]

WARQADDA LASOCODKA DHAQDHAQAAQA GAADIIDKA

Taariikh: [redacted] 1479
Nuuca Gaariga: [redacted] **Khidmada:** 100 $
Qoraal ahaan: [redacted]
Magaca Darawalka: [redacted]
Ciwaankiisa: [redacted] **Tel:** [redacted]
Magaca Milkiilaha: [redacted]
Ciwaankiisa: [redacted] **Tel:** [redacted]
Ka yimid: [redacted] **u socda:** [redacted]
Wadada uu marayo: **Qofka soo Raray:**
Nuuca Rarka: [redacted] **Buuxa:** **Haaf:**

Saxiixa Lacag Qabtaha:

---

[39] The taxation amounts for each vehicle were confirmed by the SEMG through review of registration receipts in Lower Shabelle region and interviews with a former Al-Shabaab checkpoint operator in Middle Shabelle, 11 September 2018. SEMG interviews in other regions in southern and central Somalia revealed some variation in registration rates.

Taxation on goods transported (badeeco)

A separate tax (*badeeco*) is calculated at Al-Shabaab checkpoints based on the type of goods transported by a given vehicle, as well as the size of the consignment (typically calculated by the number of sacks).

Dalag and *Xoolo* taxation

Dalag (literally, "harvest" in the Somali language) and *xoolo* ("livestock" in the Somali language) comprise the two remaining revenue pillars of the Al-Shabaab taxation system. However, Al-Shabaab's method of collection for *dalag* and *xoolo* is not yet fully understood by the SEMG.

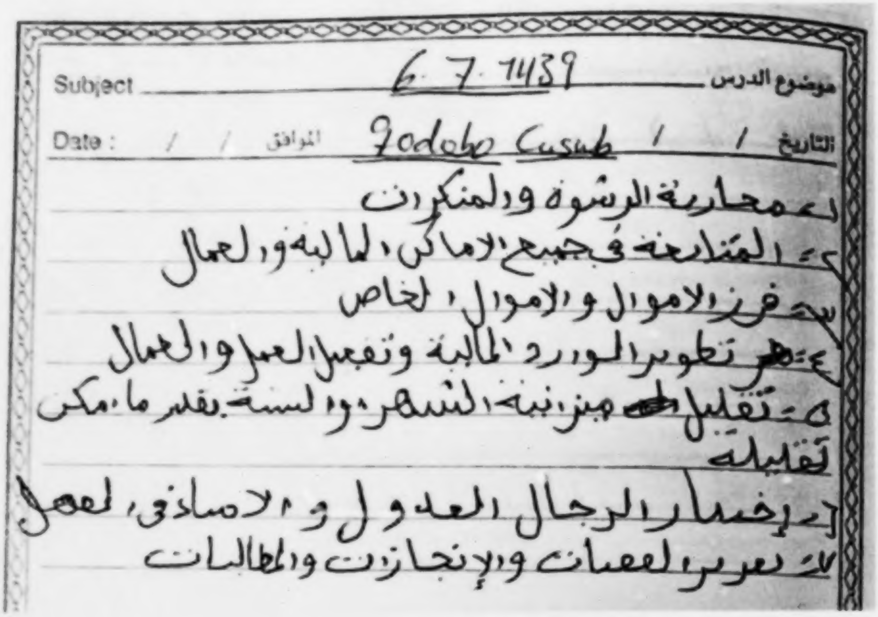
As with *gadiid* and *badeeco,* Al-Shabaab issues receipts for payment of *dalag* and *xoolo*. However, it is not clear whether these two taxes are collected at checkpoints or through another method. In the SEMG's study of Al-Shabaab taxation in Hiran region (see annex 2.4.1 below), *dalag* comprised 67 per cent of Al-Shabaab's total revenue in Hiran from January 2015 to December 2017. Evidence from this study suggests that *dalag* may be a levy imposed on agricultural estates by Al-Shabaab, rather than solely the taxation of agricultural produce at checkpoints.

Xoolo is understood to be a tax placed on individuals selling livestock, primarily camels and goats, at local markets. From the SEMG's examination of receipts issued for *xoolo*, it appears that the tax is collected in the marketplaces, rather than at checkpoints.

Principles and enforcement

A brief set of principles, jotted in broken Arabic into a tax ledger by the head of Al-Shabaab finance in Hiran region (see annex 2.4.1), provides an illustrative snapshot of the group's philosophy of revenue collection:

Figure 4: Principles outlined in an Al-Shabaab financial ledger for Hiran region, 23 March 2018.



Subject 6.7.1439 موضوع الدرس
Date : / / الموافق Godobo Cusub / / التاريخ

١- محاربة الرشوة والمنكرات
٢- المتابعة فى جميع الاماكن المالبه والعمال
٣- فرز الاموال والاموال الخاص
٤- ~~هو~~ تطوير الموارد المالبة وتفعيل العمل والعمال
٥- تقليل ~~ال~~ ميزانية الشهر والسنة بقدر ما يمكن تقليله
٦- إختيار الرجال العدول والاصادق للعمل
٧- تعزيز العقبات والإنجازات والمطالبات

Unofficial translation from Arabic as fol[illegible]

(a) fight bribery and sins ("*munka*[illegible]

(b) follow up with finance and workers in all locations;

(c) classify revenues, including private money;

(d) promote financial streams, work energetically, and motivate workers;

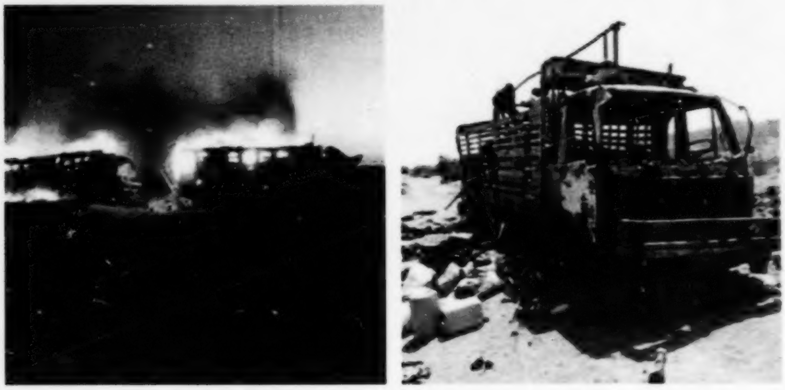
(e) reduce monthly and yearly budget where possible;

(f) bring righteous men and work throughout the evening;

(g) promote donations, achievements, and financial requests.

Al-Shabaab's tax collection system is reinforced through systematic intimidation and violence. For instance, on 4 June 2018 at Qura'a Jome, Al-Shabaab killed six civilians and destroyed eleven vehicles and their goods, which were *en route* from Belet Weyne to Bakool region, for failing to pay taxation to the group.

Figure 5: Burning of trucks by Al-Shabaab at in Qura'a Jome, Bakool region, 4 June 2018.[40]



Major Al-Shabaab checkpoints in southern and central Somalia

The majority of Al-Shabaab checkpoints are not located on the main supply routes (MSRs) in southern and central Somalia, but usually found on minor roads located in rural territories. The checkpoint in Jameeco, Bay region, is a notable exception, which is located on the MSR between Mogadishu and Baidoa. In the following sub-annexes, the SEMG presents its investigations into Al-Shabaab taxation across a series of major checkpoints in central and southern Somalia.

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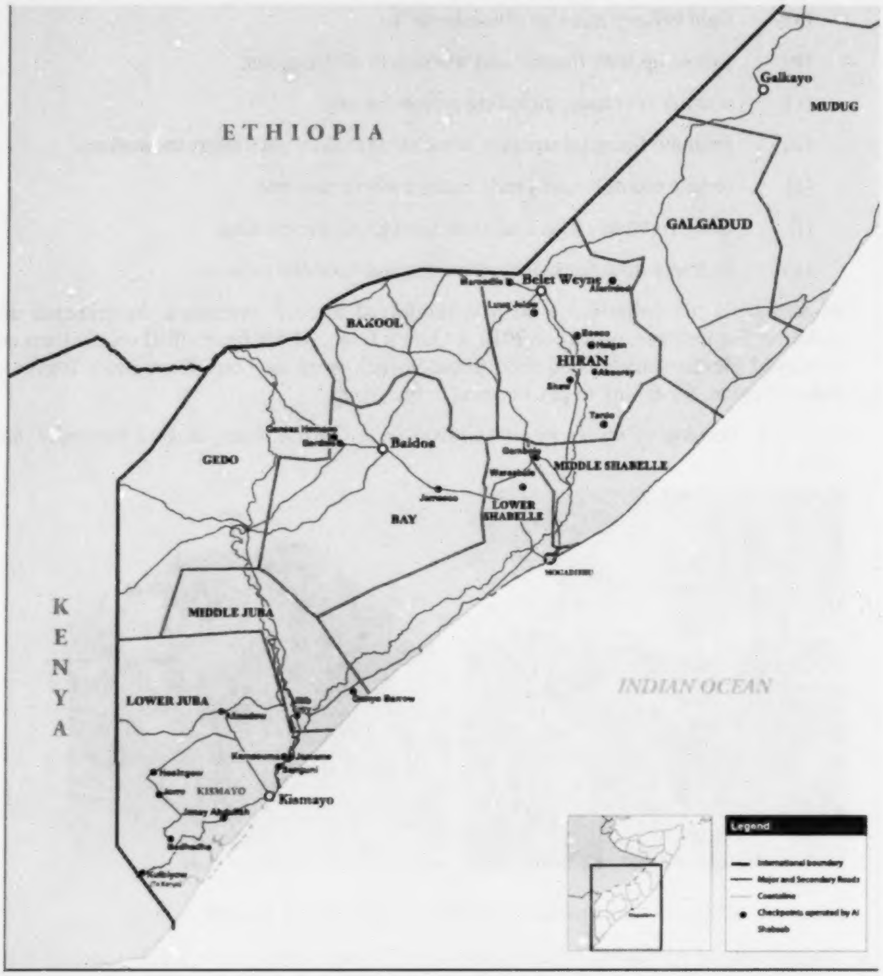
[40] Photographs provided to the SEMG by an international organization security officer.

Figure 6: Al-Shabaab checkpoint taxation in southern and central Somalia.


ETHIOPIA
Galkayo
MUDUG
GALGADUD
Belet Weyne
BAKOOL
HIRAN
Tardo
Baidoa
GEDO
MIDDLE SHABELLE
LOWER SHABELLE
BAY
MOGADISHU
KENYA
MIDDLE JUBA
INDIAN OCEAN
LOWER JUBA
Goobye Barrow
KISMAYO
Kismayo
Jorre
Badhadhe
Legend
International boundary
Major and Secondary Roads
Coastline
Checkpoints operated by Al Shabaab

Annex 2.4.1 presents a case study of Al-Shabaab's finances in Hiran region from October 2014 to March 2018, based on three financial ledgers recovered from the deceased head of the Al-Shabaab regional head of finance.

Annex 2.4.2 presents an assessment of Al-Shabaab revenue generated at the group's most lucrative checkpoint at Jameeco, located along the main supply route between Mogadishu and Baidoa.

Annex 2.4.3 provides an overview of taxation in Lower Juba region, drawing on interviews with the former Al-Shabaab head of finance for Badhadhe district, based at the checkpoint of Jorre.

Annex 2.4.4 presents an assessment of checkpoint taxation in Middle Shabelle region, which includes an estimate of taxation collected on a weekly basis from the checkpoints of Waraabaale, and Gambole.

Annex 2.4.5 presents a case study of *zakat* (alms) collection in Berdale district, Bay region. The case study was based on a series of interviews with former *zakat* officials from Berdale — including the previous head of *zakat* collection for the district — who had recently defected to the FGS.

Annex 2.4.1: Al-Shabaab financing in Hiran

In late March 2018, a joint AMISOM and SNA operation in Afarirdod, Hiran, resulted in the death of Al-Shabaab's regional head of finance for Hiran, Mohamed Nuur.[41] Recovered from the scene were three ledgers, later obtained by the SEMG, containing detailed accounting of Al-Shabaab's revenue and expenses in Hiran region spanning from October 2014 to March 2018.

During the entirety of 2015, Al-Shabaab recorded a total revenue of $124,996 in Hiran region. The majority of income was generated from the checkpoints at Tardo, Aboorey and Halgan, in southern Hiran region. Throughout 2016 and 2017, the group shifted its taxation base to locations encircling Hiran's regional capital of Belet Weyne, as shown in figure 1, below. This resulted in a substantial increase in income, with the group recording a total of $2,519,178 in 2017.

This increase is primarily attributable to Al-Shabaab's commencement of taxation in October 2016 of Luuq Jelow, which rapidly became the group's most profitable revenue source. In 2017, the group earned $2,236,666 in Luuq Jelow alone, representing 89 per cent of their total earnings from Hiran for that year. By early 2018, Al-Shabaab continued to generate the majority of its monthly income from taxation in Luuq Jelow, but had also expanded its collection to Booco, Maroodile and Afarirdod. This approach reinforced their control of access points surrounding Belet Weyne.

Luuq Jelow was initially recovered from Al-Shabaab by AMISOM forces in early 2015. However, in October 2016, AMISOM retreated from the area due to persistent attacks by Al-Shabaab. Al-Shabaab immediately returned to Luuq Jelow and the surrounding area. Following a negotiated settlement between Al-Shabaab and the traditional clan leadership (Hawiye/Gaaljal) in the region, the area returned to Al-Shabaab administration.[42] By contrast, in April 2016, communities located in southern Hiran commenced a localized resistance to Al-Shabaab in areas including the tax collection points at Tardo and Aboorey. Local clan affiliated militias, known as *Macaawisleey,* actively fought against Al-Shabaab to protect their local communities from systematic extortion and violence from the group.[43] These clan dynamics may provide further context for Al-Shabaab's shift in late 2016 towards Belet Weyne from the southern part of Hiran region.

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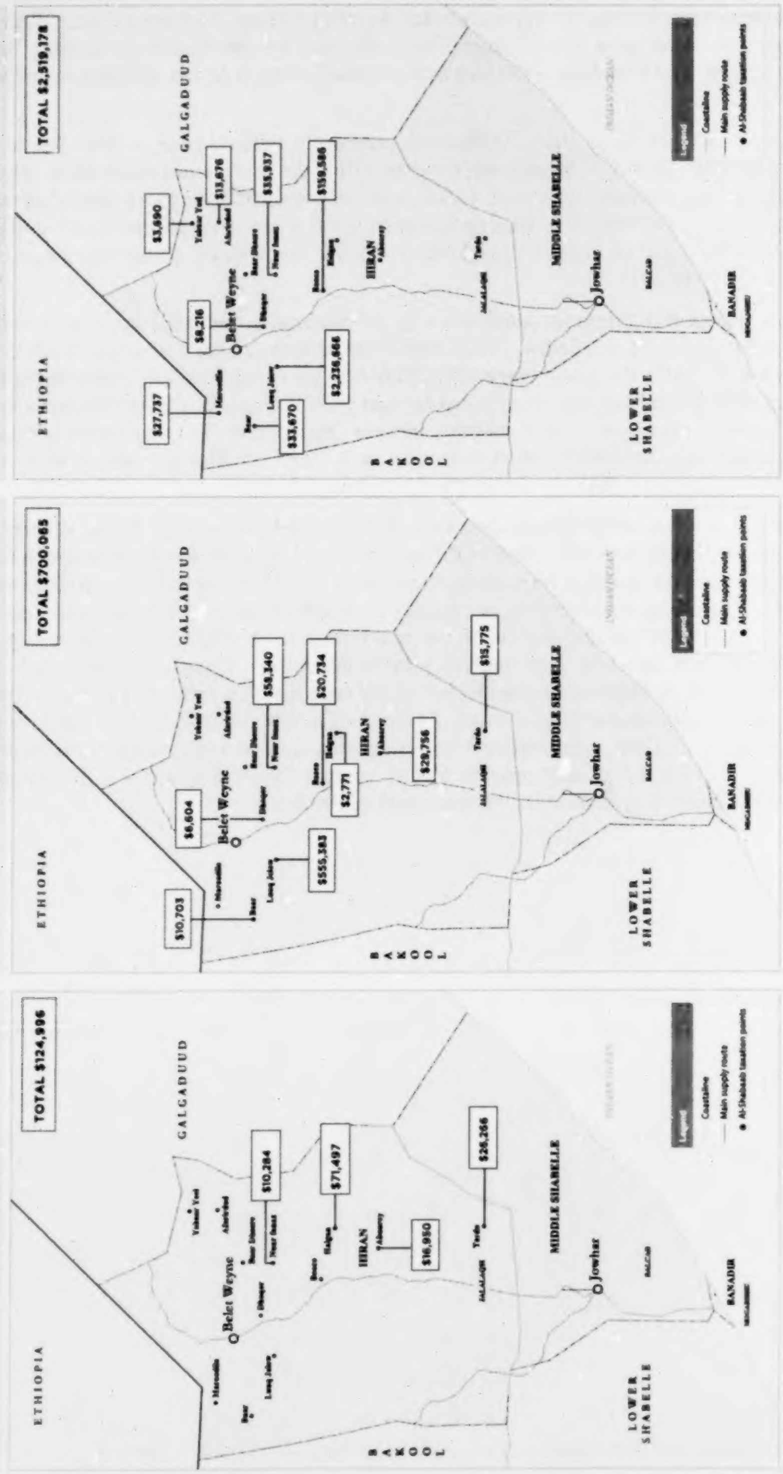
[41] Interviews with NISA in Belet Weyne and Mogadishu in May and June 2018.

[42] Telephone interview with local Gaaljal elder based in Belet Weyne, Hiran, 6 September 2018.

[43] Ibid.

Figure 1: Al-Shabaab revenue collection by location in Hiran region, January 2015 to December 2017.

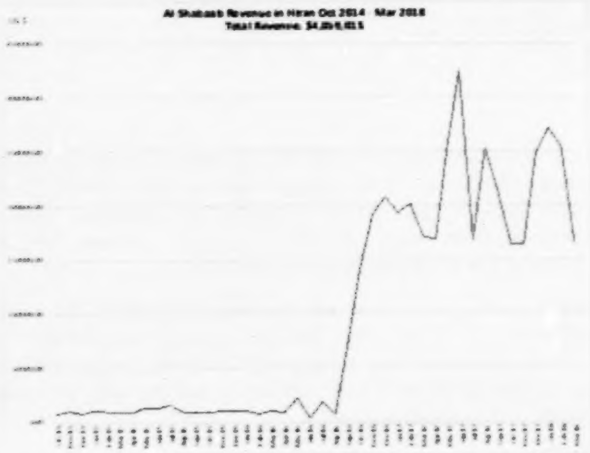

Hiran: Al-Shabaab revenue by location
January - December 2017
TOTAL $2,519,178
ETHIOPIA
GALGADUUD
$27,737
$33,670
$8,216
$2,236,666
$3,690
$13,676
$35,937
$159,586
Belet Weyne
HIRAN
MIDDLE SHABELLE
Jowhar
BANADIR
LOWER SHABELLE
BAKOOL
Legend
Coastaline
Main supply route
Al-Shabaab taxation points
Hiran: Al-Shabaab revenue by location
January - December 2016
TOTAL $700,065
ETHIOPIA
GALGADUUD
$10,703
$555,383
$8,604
$2,771
$58,340
$20,734
$29,756
$15,775
Belet Weyne
HIRAN
MIDDLE SHABELLE
Jowhar
BANADIR
LOWER SHABELLE
BAKOOL
Legend
Coastaline
Main supply route
Al-Shabaab taxation points
Hiran: Al-Shabaab revenue by location
January - December 2015
TOTAL $124,996
ETHIOPIA
GALGADUUD
$10,284
$71,497
$16,950
$26,266
Belet Weyne
HIRAN
MIDDLE SHABELLE
Jowhar
BANADIR
LOWER SHABELLE
BAKOOL
Legend
Coastaline
Main supply route
Al-Shabaab taxation points

Total revenues

From October 2014 to March 2018, Al-Shabaab generated a total revenue of $4,059,015 in Hiran. Revenues sharply increased after October 2016, following the incorporation of Luuq Jelow as a taxation point.

From the beginning of 2018 until the end of March, when Mohamed Nuur was killed and the ledgers captured, Al-Shabaab had generated a total income of $689,617, compared to the $565,436 the group had collected in the first quarter of 2017. If the remaining months in 2018 follow the same trend, Al-Shabaab's projected total revenue in Hiran for 2018 will amount to approximately $3.1 million, a 22 per cent increase from 2017.

Figure 2: Al-Shabaab's total revenues in Hiran, September 2014-March 2018.



Revenue sources

Al-Shabaab's approach to income generation is founded upon four revenue streams: "*dalag*", or taxation on farms and agricultural produce; "*gadiid*", or taxation of transiting vehicles; "*badeeco*", or taxation of transported goods; and "*xoolo*", or the taxation of livestock sales.

Over the three-year period from January 2015 to December 2017, *dalag* represented the main source of revenue for Al-Shabaab in Hiran, comprising 67 per cent of their overall earnings of $3,344,236.

Table 1: Al-Shabaab revenue collection in Hiran delineated by revenue source, January 2015 to December 2017.

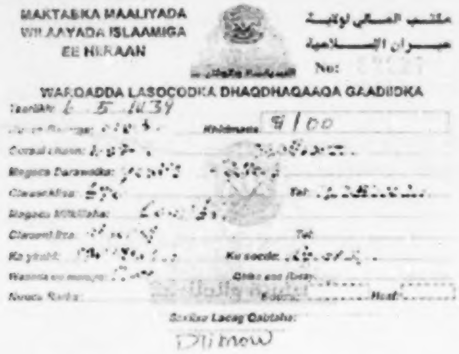
Revenue source	**Amount collected**	**Percentage of total**
Dalag	$2,245,536	67%
Gadiid	$772,228	23%
Badeeco	$207,818	6%
Xoolo	$118,654	4%

Al-Shabaab's revenue collection and accounting system

Revenue collection and receipts issued

The initial stage of accounting concentrates on the physical collection of revenue and issuance of receipts. Each receipt details information on the type of taxation, date and location, personal information of the vehicle driver and owner, and the identity of the Al-Shabaab issuing officer.

Figure 3: $100 Gadiid *receipt (no. 52227), issued for a Toyota Noah minibus, dated 23 January 2018.*



MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE HIRAAN

No:

WARQADDA LASOCODKA DHAQDHAQAAQA GAADIIDKA

Taariikh: 6 5 1439

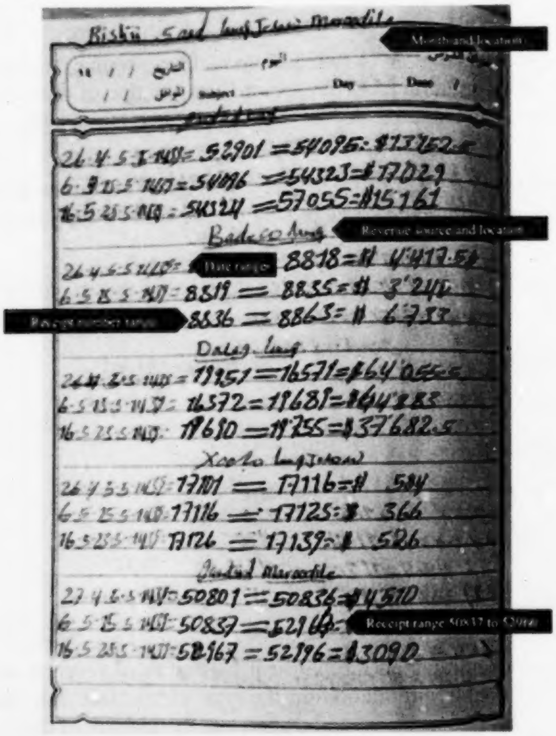
Khidmada: $100

Ledger 1: data entry

In the first of three financial ledgers obtained by the SEMG ("Ledger 1"), the Al-Shabaab accountant documents revenue collected in Hiran, categorized by a span of dates (as per the Islamic, or *Hijri*, calendar), location, the type of taxation (*gadiid, badeeco, xoolo,* or *dalag*), and the span of receipt numbers issued, as shown in figure 4, below. Ledger 1 details income generation in Hiran from October 2014 to March 2018.

Receipt no. 52227 (see figure 3, above), which was independently obtained by the SEMG, is accounted for in the penultimate line of the Ledger 1 sample page (figure 4, below). The number of the receipt (52227) and the date it was issued (06/05/1439 in the *Hijri* calendar) correspond to the date range (from 06/05/1439 to 15/05/1439), and the span of receipts issued (no. 50837 to no. 52966) in the penultimate entry.

Figure 4: Ledger 1 sample page.

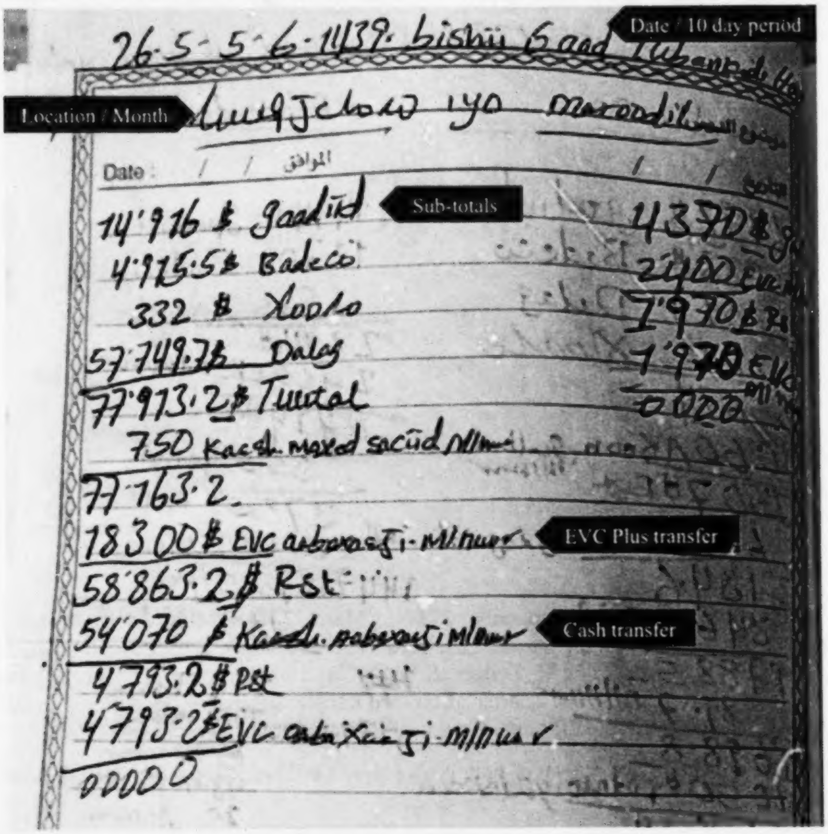

Month and location
Revenue source and location
Date range
Receipt number range
Receipt range 50837 to 52966

Ledger 2: summary of income earned per revenue source

The second ledger recovered from Al-Shabaab ("Ledger 2") consolidates the data contained in Ledger 1, and delineates them into 10-day periods according to revenue source (*gadiid, badeeco, xoolo,* and *dalag*) and location. Figure 5, below, provides a sample page from Ledger 2 demonstrating a total revenue of $77,913.20 generated over a 10-day period from 12-21 February 2018 in Luuq Jelow. Ledger 2 covers the six-month period from September 2017 to March 2018.

According to the ledger notation, revenues generated are subsequently transferred through various channels including cash, EVC Plus mobile money,[44] *hawala*, and possibly bank accounts (recorded ambiguously as "Akoon", or "account", in the ledgers). The majority of transfers in Ledger 2 are made to Mohamed Nuur ("M/nuur"), the former regional head of finance, from whom the books were captured.

Figure 5: Ledger 2 sample page, dated 12-21 February 2018.



Date / 10 day period

Location / Month

Sub-totals

EVC Plus transfer

Cash transfer

26·5-5·6·1439· bishii 6aad

Luuq Jelow iyo Maroodile

Date : / / الموافق

14'916 $ Gaadiid
4'915·5$ Badeco
332 $ Xoolo
57'749·7$ Dalag
77'913·2$ Tuutal
750 Kash maxed sacuud M/
77'163·2
18300$ EVC ji-M/nuur
58'863·2$ Rst
54'070 $ Kash ji M/nuur
4793·2$ Rst
4793·2$ EVC ji-M/nuur
00000

4370$
2400 EVC
7'930$
1'970 EVC
0000

Ledger 3: summary of income by location

In the third ledger recovered from Al-Shabaab ("Ledger 3"), the data contained in Ledger 2 is consolidated into total revenues by location only. Ledger 3 covers the period from September 2016 to March 2018.

Figure 6, below, provides a sample page from Ledger 3, showing a total revenue of $86,020.70 generated between 12 and 21 February 2018 from Luuq Jelow, Maroodile,

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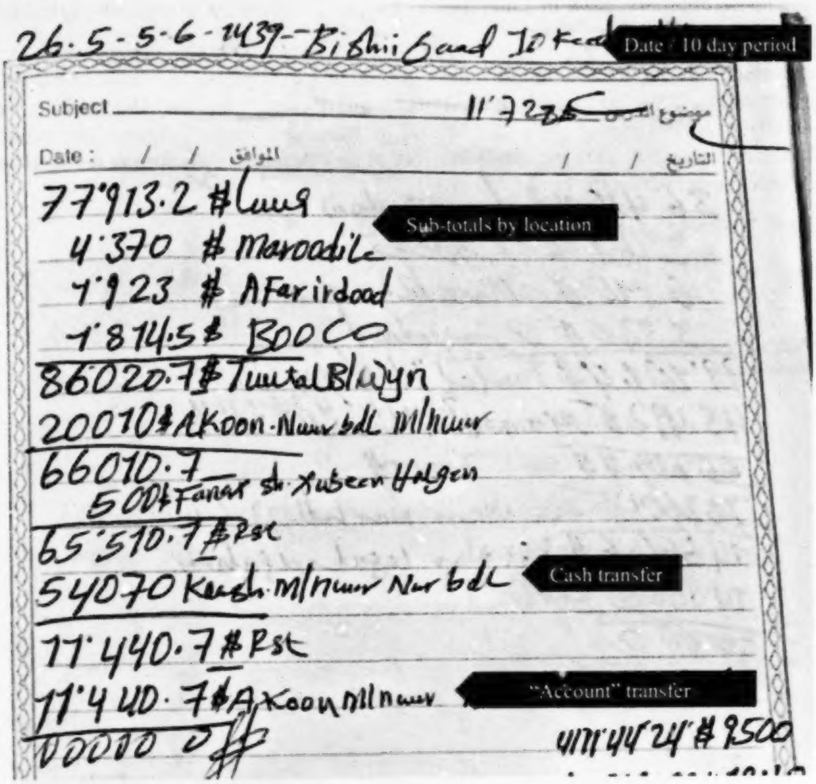
[44] Furthermore, Al-Shabaab pays its members' salaries on a monthly basis through EVC mobile money. Interview with Mukhtar Robow in Baidoa on 6 February 2018; interviews with Al-Shabaab finance officers in Baidoa on 28 and 29 May 2018.

Afarirdod and Booco, together referred to as Belet Weyne district. The majority of revenue is distributed through the aforementioned four channels to an unknown individual, "Nuur Bedel".

Figure 6: Ledger 3, summarizing revenue from Belet Weyne district from 12-21 February 2018.



26.5-5.6-1439-Bishii Saad 10 Keed

Date / 10 day period

Subject 11'7275

Date : / / الموافق / / التاريخ

77'913.2 # Luuq

4'370 # Maroodile

7'923 # Afarirdood

1'814.5$ Booco

86020.7$ Tuutal Blwyn

20010$ Akoon. Nuur bdl M/nuur

66010.7

5001$ Fanax sh. Xubeen Halgen

65'510.7$ Rst

54070 Kash. M/nuur Nur bdl

77'440.7 # Rst

11'440.7 $ Akoon M/nuur

00000 0$

4171'44'24' # 9500

Sub-totals by location

Cash transfer

"Account" transfer

Transfer channels

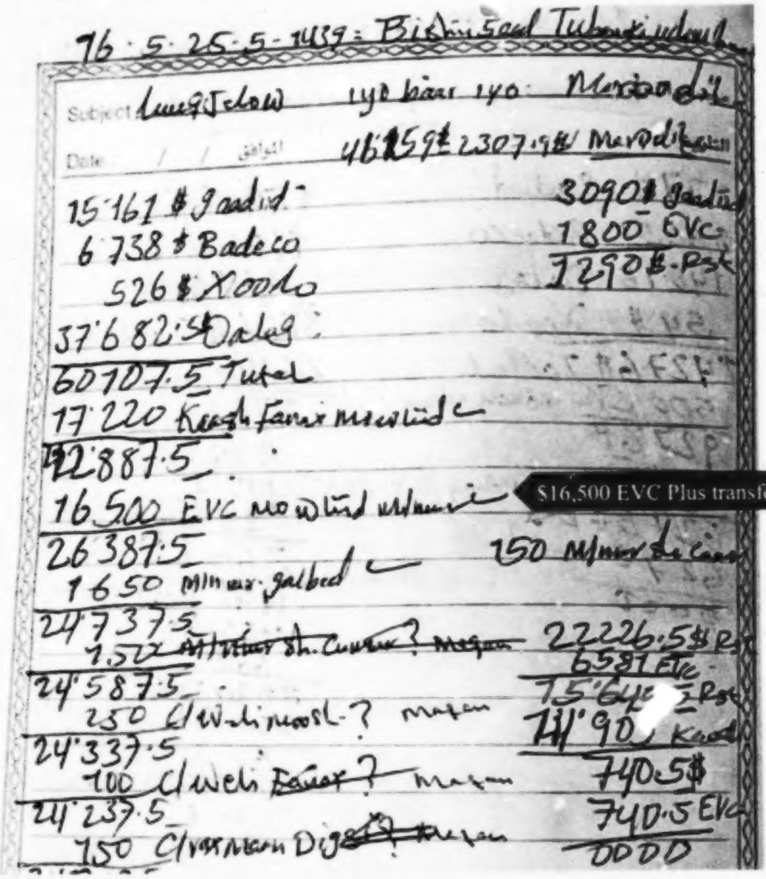
In a six-month period from September 2017 to March 2018 — the period covered by Ledger 2 — 43 per cent of the income generated by Al-Shabaab was transferred onward in the form of cash. According to Ledger 2, "EVC" and bank accounts ("Akoon") both represented approximately one-quarter of onward transfer of income, as outlined in table 2, below. *Hawala* accounted for only 6 per cent of onward transfers.

Table 2: Percentage breakdown of financial channels utilized, September 2017 to March 2018.

Distribution channel	Amount distributed	Percentage of total
Cash	$528,553	43%
Account	$327,938	26%
EVC	$305,047	25%
Hawala	$79,884	6%

Financial transfers recorded in the Al-Shabaab ledgers as "EVC" typically amount to less than $10,000. However, in several instances, ledger entries appear to indicate that Al-Shabaab "EVC" transfers exceeded the $10,000 financial threshold necessitating that the financial entity report the transaction to the FGS Financial Reporting Center, as stipulated in Article 14(2) of Somalia's Anti-Money Laundering and Countering the Financing of Terrorism Act (2016). Article 5(2(b)) of the Act also requires that reporting entities "identify and verify the identity of their customers" in instances where transactions equal or exceed $10,000.

Figure 7: Example "EVC" payment of $16,500 made to Mohamed Nuur ("M/Nuur"), between 2 and 11 February 2018.



16 · 5 · 25 · 5 - 1439 = [illegible]
Subject [illegible] 140 [illegible] 140 [illegible]
Date / / الموافق 46'159$ 2307.9$ [illegible]
15'161 $ Gaadiid 3090$ [illegible]
6'738 $ Badeco 1800 EVC
526 $ Xoolo 1290$-[illegible]
37'682.5$ Dalag
60'707.5 Total
17'220 [illegible]
22'887.5
16'500 EVC [illegible]
26'387.5 150 M/Nuur [illegible]
1'650 M/Nuur [illegible]
24'737.5 22226.5$ [illegible]
150 ~~[illegible] ? [illegible]~~ 6581 EVC
24'587.5 15'64[illegible]
250 [illegible] ? [illegible] [illegible]
24'337.5
100 [illegible] ~~[illegible] ?~~ [illegible] 740.5$
24'237.5 740.5 EVC
150 [illegible] 0000

$16,500 EVC Plus transfer

The purported limit on a single EVC Plus transaction is $300, and a maximum of three transactions are permitted per day. According to multiple statements from Hormuud Telecom representatives to the SEMG, this limit cannot be bypassed. However, the SEMG has received multiple testimonies, including from a former Al-Shabaab district finance officer in Lower Juba (see annex 2.4.3), that EVC limits can be raised by applying to a Hormuud Telecom office.

Conversely, it is also possible that Al-Shabaab's notations of "EVC" transactions may in some cases refer to transfers amongst Salaam Bank accounts linked to Hormuud mobile phone lines, which do not have a transfer limit.[45] The exact modalities by which Al-Shabaab transfers its revenues remains under investigation by the SEMG.

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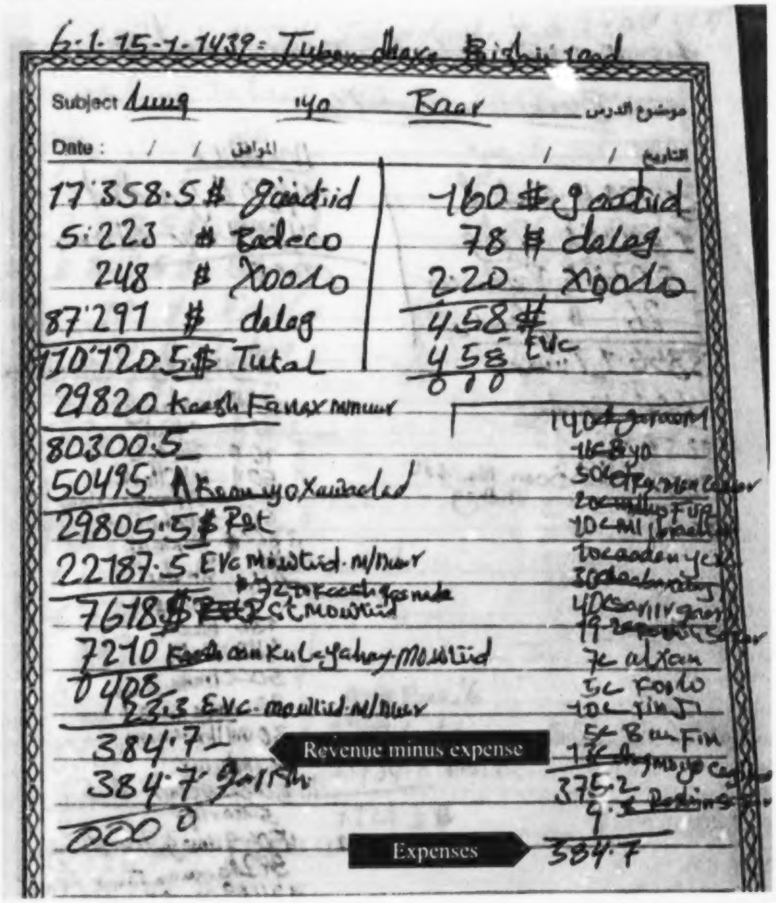
[45] Salaam Bank is a financial institution headquartered in Mogadishu, affiliated with Hormuud Telecom Somalia Inc.

Expenses

Al-Shabaab documents their expenses (*qarish*), incurred for operating their regional financial department, on a monthly basis. The majority of the expenses pertain to the daily operations of the finance department, including food, water, fuel, rent, and stationary, while also including payments for observation activities (*istilaac*) and incentives (*garaam*).[46]

Al-Shabaab's expenses for the operation of the finance department are negligible compared to the revenue the department generates. For instance, from September 2017 to March 2018, expenses recorded by the regional finance department totalled $10,052. During the same period, the group generated $1,477,700. Expenses are subtracted from overall income before onward distribution, as shown in figure 8, below. However, expenses calculated do not include salaries for regional finance officials, which the SEMG understands are paid through the national finance department in Qunyo Barrow.[47]

Figure 8: Expenses of $384.70 are subtracted from overall earnings of $110,120 in Luuq Jelow, generated between 27 September and 6 October 2017.



6-1-15-1-1439= Tuban dhaxe Bishii 1aad

Subject Luuq iyo Baar موضوع الدرس

Date : / / الموافق / / التاريخ

17'358.5$ gaadiid	160 $ gaadiid
5:223 $ Badeco	78 $ dalag
248 $ Xoolo	220 xoolo
87'291 $ dalag	458$
110'120.5$ Tutal	458 EVC
	000

29820 Kaash Fanax [illegible]
80300.5
50495 [illegible] iyo Xawaalad
29805.5$ Rat
22787.5 EVC [illegible]
7618$ [illegible]
7210 [illegible] Ku Le Yahay [illegible]
0408
23.3 EVC [illegible]
384.7
384.7 [illegible]
0000 0

1904 garaam
168 yo
50 [illegible]
20 [illegible]
10 [illegible]
10 [illegible]
30 [illegible]
40 [illegible]
19 [illegible]
7 alxan
5 Foolo
10 [illegible]
5 [illegible]
13 [illegible]
375.2
9.5 [illegible]
384.7

Revenue minus expense

Expenses

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[46] *Istilaac* appears to refer to payments made to local informants to carry out surveillance activities on behalf of Al-Shabaab. *Garaam* is perhaps a food supplement provided to supporters of the group within the local community.

[47] Interview with a former Al-Shabaab finance officer in Baidoa, 29 May 2018.

Summary

Al-Shabaab's financial system in Hiran demonstrates a systematic and committed approach to record keeping and financial accounting. Furthermore, the group demonstrated an ability to shift from areas of low income generation to areas of high income generation, highlighted by their encirclement of Hiran's capital of Belet Weyne. This change in tactics resulted in substantially higher revenues after October 2016. This increase in revenue coincided with the group's establishment of a tax base in Luuq Jelow, where the majority of their revenues in Hiran are now generated.

The revenue generated in Hiran region is relatively modest compared with other areas in southern and central Somalia; for example, the SEMG estimates that the Al-Shabaab checkpoint at Jameeco, in Bay region, generates an annual revenue of approximately $10 million per year (see annex 2.4.2). The comparatively low revenues from Hiran can likely be explained by the fact that major commercial trade from Mogadishu is already taxed by Al-Shabaab collectors in Middle Shabelle region before reaching Hiran, and Al-Shabaab does not doubly tax drivers. In addition, Bay, Bakool, Gedo, and Lower Juba regions are more popular trade routes for commercial traffic into Kenya. Finally, due to the presence of AMISOM and Ahlu Sunna wal Jama'a (ASWJ) forces in northern Hiran, Al-Shabaab has yet to establish permanent taxation checkpoints along the routes linking the region to northern Somalia.

Raw ledger data

Below the SEMG has reproduced a sample page of the raw data from Ledger 1. Dates are given in the original Islamic calendar (*Hijri*) notation of Al-Shabaab, as well as their Gregorian calendar equivalents. In some instances, the Al-Shabaab accountant made errors regarding the *Hijri* calendar, for example, listing the thirtieth day of an Islamic month that only contains 29 days; in these cases, no Gregorian calendar equivalent exists, and "N/A" (not available) is indicated in the relevant data fields.

In instances where data entries are missing or illegible, this has been indicated in the table with "D/M" (data missing). Where revenue is collected in Somali Shillings (SOS),[48] the equivalent in US Dollars is provided using a conversion of SOS 22,500 per USD, the same rate used by the Al-Shabaab accountant in conducting his own conversions.

The entire data set from Ledger 1 is available from:

https://1drv.ms/x/s!AsKlxbPSEpvPaehl3Ytno10ZBrA.

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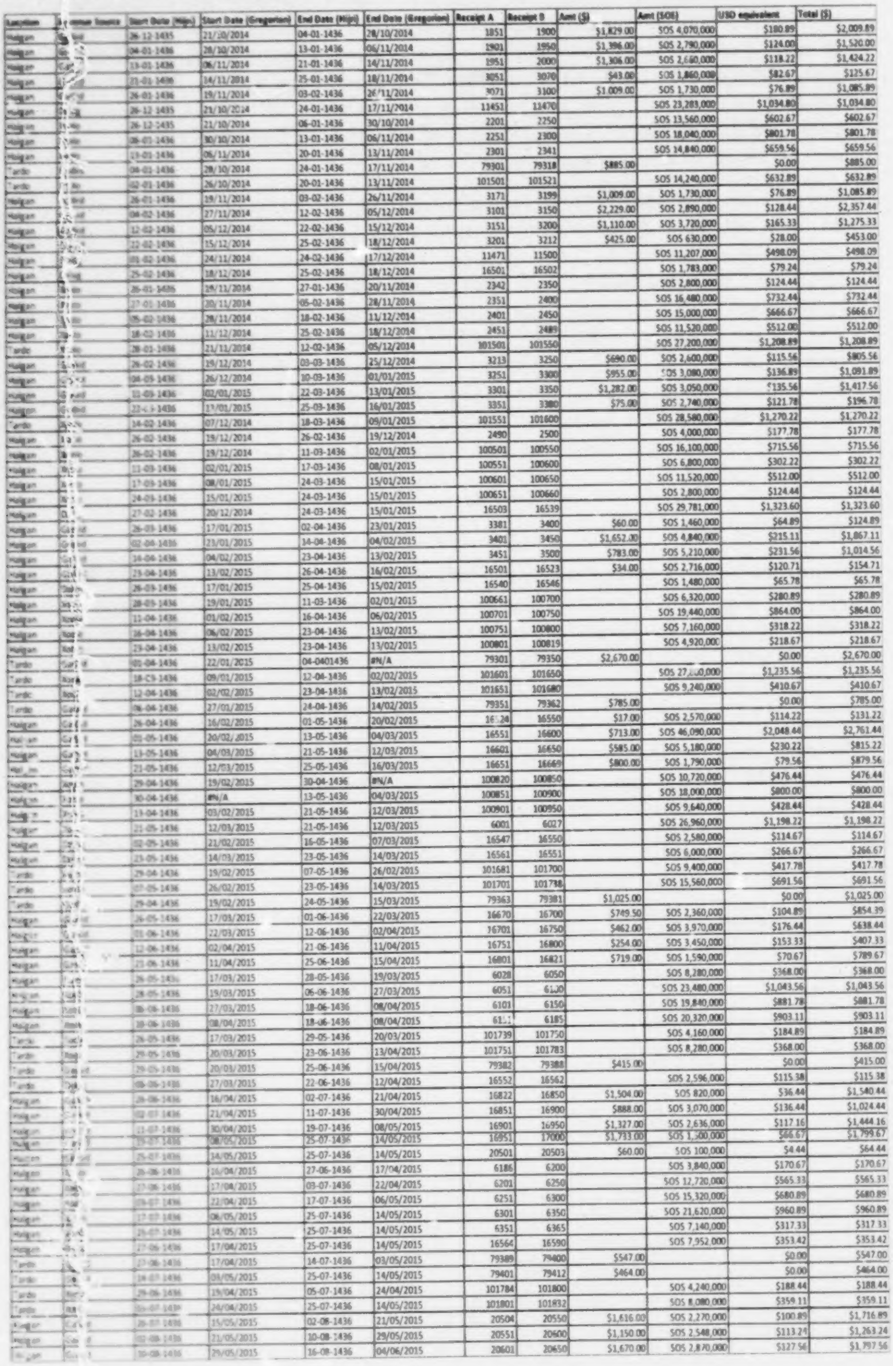
[48] Al-Shabaab ceased collecting revenues in Somali Shillings in Hiran region in May 2016.

Figure 9: Sample data from Ledger 1, showing collection of revenue in Hiran region from 21 October 2014 to 4 June 2015.



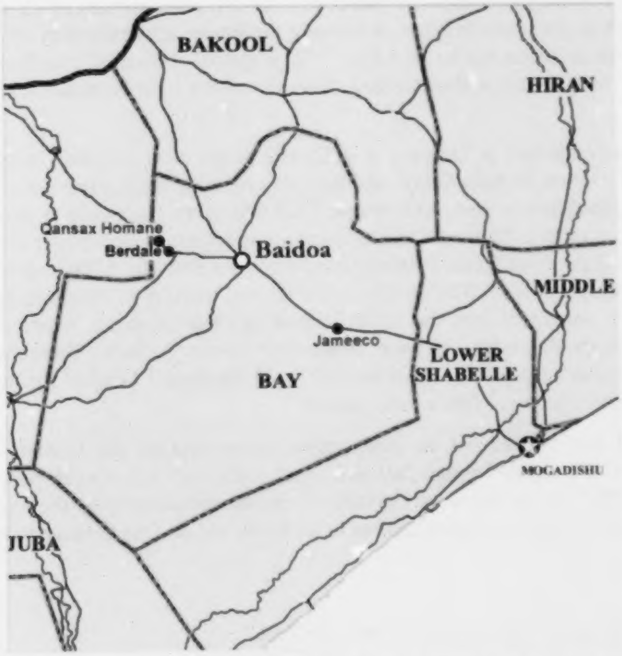
Location	Revenue Source	Start Date (Hijri)	Start Date (Gregorian)	End Date (Hijri)	End Date (Gregorian)	Receipt A	Receipt B	Amt ($)	Amt (SOS)	USD equivalent	Total ($)
Halgan	[illegible]	26-12-1435	21/10/2014	04-01-1436	28/10/2014	1851	1900	$1,829.00	SOS 4,070,000	$180.89	$2,009.89
Halgan	[illegible]	04-01-1436	28/10/2014	13-01-1436	06/11/2014	1901	1950	$1,396.00	SOS 2,790,000	$124.00	$1,520.00
Halgan	[illegible]	13-01-1436	06/11/2014	21-01-1436	14/11/2014	1951	2000	$1,306.00	SOS 2,660,000	$118.22	$1,424.22
Halgan	[illegible]	21-01-1436	14/11/2014	25-01-1436	18/11/2014	3051	3070	$43.00	SOS 1,860,000	$82.67	$125.67
Halgan	[illegible]	26-01-1436	19/11/2014	03-02-1436	26/11/2014	3071	3100	$1.009.00	SOS 1,730,000	$76.89	$1,085.89
Halgan	[illegible]	26-12-1435	21/10/2014	24-01-1436	17/11/2014	11451	11470		SOS 23,283,000	$1,034.80	$1,034.80
Halgan	[illegible]	26-12-1435	21/10/2014	06-01-1436	30/10/2014	2201	2250		SOS 13,560,000	$602.67	$602.67
Halgan	[illegible]	06-01-1436	30/10/2014	13-01-1436	06/11/2014	2251	2300		SOS 18,040,000	$801.78	$801.78
Halgan	[illegible]	13-01-1436	06/11/2014	20-01-1436	13/11/2014	2301	2341		SOS 14,840,000	$659.56	$659.56
Tardo	[illegible]	04-01-1436	28/10/2014	24-01-1436	17/11/2014	79301	79318	$885.00		$0.00	$885.00
Tardo	[illegible]	02-01-1436	26/10/2014	20-01-1436	13/11/2014	101501	101521		SOS 14,240,000	$632.89	$632.89
Halgan	[illegible]	26-01-1436	19/11/2014	03-02-1436	26/11/2014	3171	3199	$1,009.00	SOS 1,730,000	$76.89	$1,085.89
Halgan	[illegible]	04-02-1436	27/11/2014	12-02-1436	05/12/2014	3101	3150	$2,229.00	SOS 2,890,000	$128.44	$2,357.44
Halgan	[illegible]	12-02-1436	05/12/2014	22-02-1436	15/12/2014	3151	3200	$1,110.00	SOS 3,720,000	$165.33	$1,275.33
Halgan	[illegible]	22-02-1436	15/12/2014	25-02-1436	18/12/2014	3201	3212	$425.00	SOS 630,000	$28.00	$453.00
Halgan	[illegible]	01-02-1436	24/11/2014	24-02-1436	17/12/2014	11471	11500		SOS 11,207,000	$498.09	$498.09
Halgan	[illegible]	25-02-1436	18/12/2014	25-02-1436	18/12/2014	16501	16502		SOS 1,783,000	$79.24	$79.24
Halgan	[illegible]	26-01-1436	19/11/2014	27-01-1436	20/11/2014	2342	2350		SOS 2,800,000	$124.44	$124.44
Halgan	[illegible]	27-01-1436	20/11/2014	05-02-1436	28/11/2014	2351	2400		SOS 16,480,000	$732.44	$732.44
Halgan	[illegible]	05-02-1436	28/11/2014	18-02-1436	11/12/2014	2401	2450		SOS 15,000,000	$666.67	$666.67
Halgan	[illegible]	18-02-1436	11/12/2014	25-02-1436	18/12/2014	2451	2489		SOS 11,520,000	$512.00	$512.00
Tardo	[illegible]	28-01-1436	21/11/2014	12-02-1436	05/12/2014	101501	101550		SOS 27,200,000	$1,208.89	$1,208.89
Halgan	[illegible]	26-02-1436	19/12/2014	03-03-1436	25/12/2014	3213	3250	$690.00	SOS 2,600,000	$115.56	$805.56
Halgan	[illegible]	04-03-1436	26/12/2014	10-03-1436	01/01/2015	3251	3300	$955.00	SOS 3,080,000	$136.89	$1,091.89
Halgan	[illegible]	11-03-1436	02/01/2015	22-03-1436	13/01/2015	3301	3350	$1,282.00	SOS 3,050,000	$135.56	$1,417.56
Halgan	[illegible]	22-03-1436	13/01/2015	25-03-1436	16/01/2015	3351	3380	$75.00	SOS 2,740,000	$121.78	$196.78
Tardo	[illegible]	14-02-1436	07/12/2014	18-03-1436	09/01/2015	101551	101600		SOS 28,580,000	$1,270.22	$1,270.22
Halgan	[illegible]	26-02-1436	19/12/2014	26-02-1436	19/12/2014	2490	2500		SOS 4,000,000	$177.78	$177.78
Halgan	[illegible]	26-02-1436	19/12/2014	11-03-1436	02/01/2015	100501	100550		SOS 16,100,000	$715.56	$715.56
Halgan	[illegible]	11-03-1436	02/01/2015	17-03-1436	08/01/2015	100551	100600		SOS 6,800,000	$302.22	$302.22
Halgan	[illegible]	17-03-1436	08/01/2015	24-03-1436	15/01/2015	100601	100650		SOS 11,520,000	$512.00	$512.00
Halgan	[illegible]	24-03-1436	15/01/2015	24-03-1436	15/01/2015	100651	100660		SOS 2,800,000	$124.44	$124.44
Halgan	[illegible]	27-02-1436	20/12/2014	24-03-1436	15/01/2015	16503	16539		SOS 29,781,000	$1,323.60	$1,323.60
Halgan	[illegible]	26-03-1436	17/01/2015	02-04-1436	23/01/2015	3381	3400	$60.00	SOS 1,460,000	$64.89	$124.89
Halgan	[illegible]	02-04-1436	23/01/2015	14-04-1436	04/02/2015	3401	3450	$1,652.00	SOS 4,840,000	$215.11	$1,867.11
Halgan	[illegible]	14-04-1436	04/02/2015	23-04-1436	13/02/2015	3451	3500	$783.00	SOS 5,210,000	$231.56	$1,014.56
Halgan	[illegible]	23-04-1436	13/02/2015	26-04-1436	16/02/2015	16501	16523	$34.00	SOS 2,716,000	$120.71	$154.71
Halgan	[illegible]	26-03-1436	17/01/2015	25-04-1436	15/02/2015	16540	16546		SOS 1,480,000	$65.78	$65.78
Halgan	[illegible]	28-03-1436	19/01/2015	11-03-1436	02/01/2015	100661	100700		SOS 6,320,000	$280.89	$280.89
Halgan	[illegible]	11-04-1436	01/02/2015	16-04-1436	06/02/2015	100701	100750		SOS 19,440,000	$864.00	$864.00
Halgan	[illegible]	16-04-1436	06/02/2015	23-04-1436	13/02/2015	100751	100800		SOS 7,160,000	$318.22	$318.22
Halgan	[illegible]	23-04-1436	13/02/2015	23-04-1436	13/02/2015	100801	100819		SOS 4,920,000	$218.67	$218.67
Tardo	[illegible]	01-04-1436	22/01/2015	04-0401436	#N/A	79301	79350	$2,670.00		$0.00	$2,670.00
Tardo	[illegible]	18-03-1436	09/01/2015	12-04-1436	02/02/2015	101601	101650		SOS 27,[illegible],000	$1,235.56	$1,235.56
Tardo	[illegible]	12-04-1436	02/02/2015	23-04-1436	13/02/2015	101651	101680		SOS 9,240,000	$410.67	$410.67
Tardo	[illegible]	06-04-1436	27/01/2015	24-04-1436	14/02/2015	79351	79362	$785.00		$0.00	$785.00
Halgan	[illegible]	26-04-1436	16/02/2015	01-05-1436	20/02/2015	16[illegible]24	16550	$17.00	SOS 2,570,000	$114.22	$131.22
Halgan	[illegible]	01-05-1436	20/02/2015	13-05-1436	04/03/2015	16551	16600	$713.00	SOS 46,090,000	$2,048.44	$2,761.44
Halgan	[illegible]	13-05-1436	04/03/2015	21-05-1436	12/03/2015	16601	16650	$585.00	SOS 5,180,000	$230.22	$815.22
Halgan	[illegible]	21-05-1436	12/03/2015	25-05-1436	16/03/2015	16651	16669	$800.00	SOS 1,790,000	$79.56	$879.56
Halgan	[illegible]	29-04-1436	19/02/2015	30-04-1436	#N/A	100820	100850		SOS 10,720,000	$476.44	$476.44
Halgan	[illegible]	30-04-1436	#N/A	13-05-1436	04/03/2015	100851	100900		SOS 18,000,000	$800.00	$800.00
Halgan	[illegible]	13-04-1436	03/02/2015	21-05-1436	12/03/2015	100901	100950		SOS 9,640,000	$428.44	$428.44
Halgan	[illegible]	21-05-1436	12/03/2015	21-05-1436	12/03/2015	6001	6027		SOS 26,960,000	$1,198.22	$1,198.22
Halgan	[illegible]	02-05-1436	21/02/2015	16-05-1436	07/03/2015	16547	16550		SOS 2,580,000	$114.67	$114.67
Halgan	[illegible]	23-05-1436	14/03/2015	23-05-1436	14/03/2015	16561	16551		SOS 6,000,000	$266.67	$266.67
Tardo	[illegible]	29-04-1436	19/02/2015	07-05-1436	26/02/2015	101681	101700		SOS 9,400,000	$417.78	$417.78
Tardo	[illegible]	07-05-1436	26/02/2015	23-05-1436	14/03/2015	101701	101738		SOS 15,560,000	$691.56	$691.56
Tardo	[illegible]	29-04-1436	19/02/2015	24-05-1436	15/03/2015	79363	79381	$1,025.00		$0.00	$1,025.00
Halgan	[illegible]	26-05-1436	17/03/2015	01-06-1436	22/03/2015	16670	16700	$749.50	SOS 2,360,000	$104.89	$854.39
Halgan	[illegible]	01-06-1436	22/03/2015	12-06-1436	02/04/2015	16701	16750	$462.00	SOS 3,970,000	$176.44	$638.44
Halgan	[illegible]	12-06-1436	02/04/2015	21-06-1436	11/04/2015	16751	16800	$254.00	SOS 3,450,000	$153.33	$407.33
Halgan	[illegible]	21-06-1436	11/04/2015	25-06-1436	15/04/2015	16801	16821	$719.00	SOS 1,590,000	$70.67	$789.67
Halgan	[illegible]	26-05-1436	17/03/2015	28-05-1436	19/03/2015	6028	6050		SOS 8,280,000	$368.00	$368.00
Halgan	[illegible]	28-05-1436	19/03/2015	06-06-1436	27/03/2015	6051	6100		SOS 23,480,000	$1,043.56	$1,043.56
Halgan	[illegible]	06-06-1436	27/03/2015	18-06-1436	08/04/2015	6101	6150		SOS 19,840,000	$881.78	$881.78
Halgan	[illegible]	18-06-1436	08/04/2015	18-06-1436	08/04/2015	61[illegible]	6185		SOS 20,320,000	$903.11	$903.11
Tardo	[illegible]	26-05-1436	17/03/2015	29-05-1436	20/03/2015	101739	101750		SOS 4,160,000	$184.89	$184.89
Tardo	[illegible]	29-05-1436	20/03/2015	23-06-1436	13/04/2015	101751	101783		SOS 8,280,000	$368.00	$368.00
Tardo	[illegible]	29-05-1436	20/03/2015	25-06-1436	15/04/2015	79382	79388	$415.00		$0.00	$415.00
Tardo	[illegible]	06-06-1436	27/03/2015	22-06-1436	12/04/2015	16552	16562		SOS 2,596,000	$115.38	$115.38
Halgan	[illegible]	26-06-1436	16/04/2015	02-07-1436	21/04/2015	16822	16850	$1,504.00	SOS 820,000	$36.44	$1,540.44
Halgan	[illegible]	02-07-1436	21/04/2015	11-07-1436	30/04/2015	16851	16900	$888.00	SOS 3,070,000	$136.44	$1,024.44
Halgan	[illegible]	11-07-1436	30/04/2015	19-07-1436	08/05/2015	16901	16950	$1,327.00	SOS 2,636,000	$117.16	$1,444.16
Halgan	[illegible]	19-07-1436	08/05/2015	25-07-1436	14/05/2015	16951	17000	$1,733.00	SOS 1,500,000	$66.67	$1,799.67
Halgan	[illegible]	25-07-1436	14/05/2015	25-07-1436	14/05/2015	20501	20503	$60.00	SOS 100,000	$4.44	$64.44
Halgan	[illegible]	26-06-1436	16/04/2015	27-06-1436	17/04/2015	6186	6200		SOS 3,840,000	$170.67	$170.67
Halgan	[illegible]	27-06-1436	17/04/2015	03-07-1436	22/04/2015	6201	6250		SOS 12,720,000	$565.33	$565.33
Halgan	[illegible]	03-07-1436	22/04/2015	17-07-1436	06/05/2015	6251	6300		SOS 15,320,000	$680.89	$680.89
Halgan	[illegible]	17-07-1436	06/05/2015	25-07-1436	14/05/2015	6301	6350		SOS 21,620,000	$960.89	$960.89
Halgan	[illegible]	25-07-1436	14/05/2015	25-07-1436	14/05/2015	6351	6365		SOS 7,140,000	$317.33	$317.33
Halgan	[illegible]	27-06-1436	17/04/2015	25-07-1436	14/05/2015	16564	16590		SOS 7,952,000	$353.42	$353.42
Tardo	[illegible]	27-06-1436	17/04/2015	14-07-1436	03/05/2015	79389	79400	$547.00		$0.00	$547.00
Tardo	[illegible]	14-07-1436	03/05/2015	25-07-1436	14/05/2015	79401	79412	$464.00		$0.00	$464.00
Tardo	[illegible]	29-06-1436	19/04/2015	05-07-1436	24/04/2015	101784	101800		SOS 4,240,000	$188.44	$188.44
Tardo	[illegible]	05-07-1436	24/04/2015	25-07-1436	14/05/2015	101801	101832		SOS 8,080,000	$359.11	$359.11
Halgan	[illegible]	26-07-1436	15/05/2015	02-08-1436	21/05/2015	20504	20550	$1,616.00	SOS 2,270,000	$100.89	$1,716.89
Halgan	[illegible]	02-08-1436	21/05/2015	10-08-1436	29/05/2015	20551	20600	$1,150.00	SOS 2,548,000	$113.24	$1,263.24
Halgan	[illegible]	10-08-1436	29/05/2015	16-08-1436	04/06/2015	20601	20650	$1,670.00	SOS 2,870,000	$127.56	$1,797.56

Annex 2.4.2: Case study: Al-Shabaab checkpoint taxation in Bay region

During the mandate, the SEMG investigated Al-Shabaab checkpoint taxation on the main supply route linking Mogadishu to Baidoa in Bay region. Two principal checkpoints were identified on this route: Jameeco and Qansax Homane. Jameeco is located approximately 160 km north-west of Mogadishu, while Qansax Homane is found 75 km north-west of Baidoa. On 29 May 2018, the Monitoring Group conducted interviews with former Al-Shabaab finance officers, the former Al-Shabaab commander of the Jameeco area, National Intelligence and Security Agency (NISA) officers, and regional officials. The SEMG also independently collected Al-Shabaab taxation receipts issued in Bay region.

The importance of Jameeco as a revenue collection point for Al-Shabaab was underscored during an SEMG interview in February 2018 with Mukhtar Robow, a co-founder of Al-Shabaab who had defected to the FGS in August 2017. Robow, who hails from the region, stated: "Al-Shabaab are financially strong despite a decline in funding from external sources such as Al-Qaeda or the Somali diaspora. Instead, they have focused on the development of a tightly controlled, centralized system that is dependent on internal revenue streams such as the taxation of transit, livestock, business and farmlands. Between Mogadishu and Baidoa, they earn up to $70,000 a day by taxing everything that passes through Jameeco checkpoint. The furniture in this room, the water on the table, the chair you are sitting in, it has all been taxed by Al-Shabaab. Their strategy is founded upon a model of strict enforcement and systematic accounting. Al-Shabaab's predictable checkpoint taxation system in Bay region is preferred by people due to fear of retribution by the group, while parallel checkpoints controlled by government forces are unpredictable."[49]

Figure 1: Al-Shabaab checkpoint taxation points in Bay region.



As outlined above in annex 4.2, levies are applied to vehicles transiting through the checkpoint (*gadiid*), with a second tax applied to goods transported (*badeeco*). Vehicles are taxed at a variable rate dependent on the type of vehicle and the distance of the journey. Goods are assessed based on the type, their market price, and quantity. In Bay, food items such as flour, sugar, and sorghum are taxed at a rate of approximately $2 per bag. Drivers make payments in cash or via EVC Plus mobile money. Figure 2, below, details receipts issued by Al-Shabaab to a driver travelling from Qansax Homane to Baidoa in January 2018. A tax of $400 was applied for the transit (*gadiid*) of a Fiat N3 truck, while a tax of $700 was separately charged for the goods (*badeeco*) it was transporting (cement). Both receipts identify the same driver, date, and transit route.

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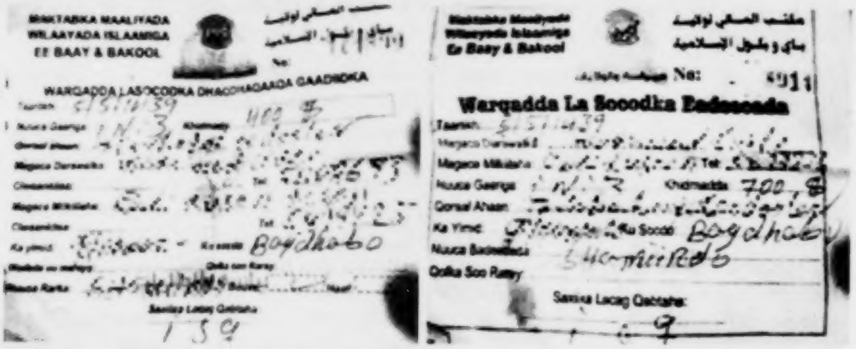
[49] Interview with Mukhtar Robow on 6 February 2018 in Baidoa.

Figure 2: Gadiid *(l) and* badeeco *(r) receipts issued by Al-Shabaab for a Fiat N3 truck carrying cement, 20 January 2018.*



Similarly, on 9 May 2018 at Jameeco checkpoint, Al-Shabaab issued two receipts to a driver traveling to Baidoa. $130 was charged for a Fiat Iveco 110 truck (*gadiid*), while a taxation of $280 was charged for the goods carried (assorted items and fuel).

On 29 May 2018, the SEMG interviewed Abdullahi Mohamed Ghasan,[50] who served as the commander of Al-Shabaab's checkpoint in Jameeco from 2017 to February 2018, and who defected to the FGS in early March 2018. According to Ghasan, approximately 40-50 vehicles pass through Jameeco checkpoint each day.[51] The majority of taxation is collected in one direction, from Mogadishu to Baidoa, and onwards towards the Somalia-Kenya border.[52]

Every 10 days, taxation collected at Jameeco is delivered to the head regional finance officer, Barkhad Sharif Ahmed, in Bulo Fulay, Al-Shabaab's regional headquarters of Bay and Bakool.[53] Ghasan stated that he sent, on average, $300,000 every 10 days to Barkhad Ahmed through both EVC mobile money and cash, representing approximately $10 million annually from Jameeco checkpoint alone.[54] Receipts collected are also sent to the regional headquarters for auditing purposes.[55] The 10-day cycle for the transfer of revenues and receipts for inspection is consistent with the SEMG's investigations in Hiran, where Al-Shabaab's financial ledgers delineated revenue intake into 10-day periods. Thereafter, money collected at regional headquarters is forwarded to Al-Shabaab's head of finance, Hassan Afgooye, in Qunyo Barrow, Middle Juba region.[56]

The Monitoring Group also carried out an independent assessment on the number of vehicles transiting from Mogadishu through Jameeco checkpoint, over a one week period from 21 to 27 February 2018. A rudimentary estimate of revenue generated over the week was calculated based on an average taxation applied to each vehicle, and the average value of the load carried.[57]

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[50] Name has been changed to protect the identity of the individual.

[51] Interview with Abdullahi Mohamed Ghasan in Baidoa on 29 May 2018.

[52] Ibid.

[53] Ibid. Al-Shabaab administers Bay and Bakool regions jointly as the "Islamic Governate of Bay & Bakool" (*Wilaayada Islaamiga ee Baay & Bakool*).

[54] Ibid.

[55] Ibid.

[56] Corroborated in an interview with Mukhtar Robow in Baidoa, 6 February 2018.

[57] Average vehicle and goods taxation for each vehicle type were calculated using a small sample of Al-Shabaab *gadiid* and *badeeco* receipts obtained by the SEMG in Bay region. Furthermore,

Table 1: Assessment of Al-Shabaab earnings from Jameeco checkpoint from 21 to 27 February 2018.

Type of vehicle	**Total number of vehicles**	**Avg. taxation per vehicle (*gadiid*)**	**Avg. taxation per load (*badeeco*)**	**Revenue**
Large truck	78	$400	$500	$70,200
Medium truck	219	$150	$400	$120,450
Minibus / 4x4	84	$50	N/A	$4,200
Passenger car	74	$25	N/A	$1,850
			Total Revenue	**$196,700**

As shown above, a basic estimate of Al-Shabaab's checkpoint taxation at Jameeco indicates a weekly income of $196,700, or approximately $9.4 million annually. Jameeco checkpoint is a significant earner for Al-Shabaab when compared to other checkpoints they control across southern and central Somalia. Its location along the main supply route linking Mogadishu to Baidoa, is strategically placed to capture significant commercial traffic, transiting from Mogadishu to the Kenyan border.

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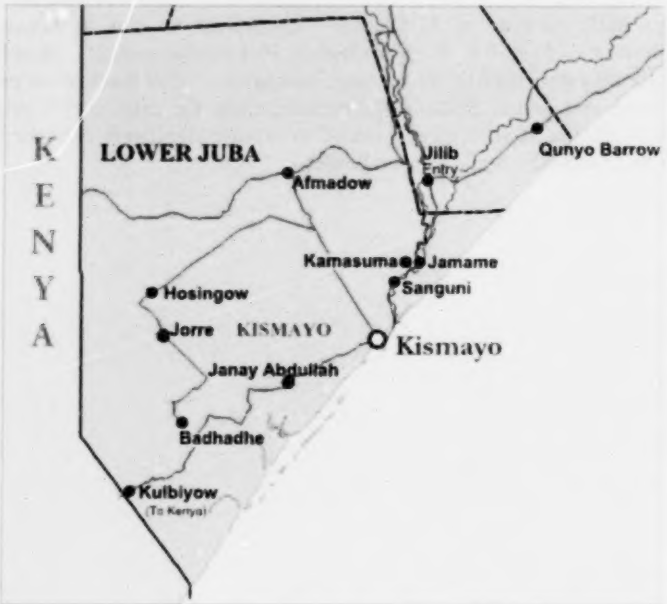
the weekly study, carried out from 21 to 27 February 2018, may not be entirely representative, as transit flows vary throughout the year.

Annex 2.4.3: Case study: checkpoint taxation in Badhadhe district, Lower Juba region

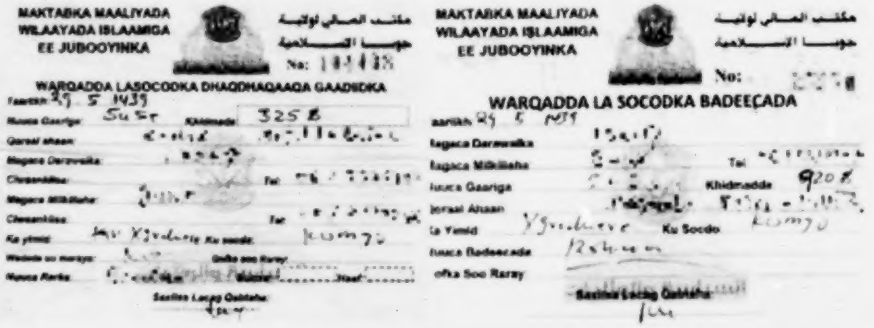
On 18 February and 25 July 2018, under the auspices of the Jubbaland Intelligence and Security Agency (JISA), the SEMG interviewed a former senior Al-Shabaab finance officer responsible for the collection of checkpoint taxation in Badhadhe district, Lower Juba region, between 2014 and 2016. Information gathered from this interview, as well as the collection of taxation receipts, allowed the SEMG to establish that checkpoint taxation in Lower and Middle Juba regions — which Al-Shabaab administers jointly as the "Islamic Governate of Jubbaland" (*Wilaayada Islaamiga ee Jubooyinka*) — broadly follows the same systematic and centralized structure as observed in other regions of southern and central Somalia.

Figure 1: Al-Shabaab checkpoint taxation in Lower Juba region.



As was observed in the SEMG's case studies of taxation in Hiran and Bay regions, Al-Shabaab taxation at checkpoints in Lower and Middle Juba is levied based on a tax on the transiting vehicle itself (*gadiid*), and a tax on the goods the vehicle is carrying (*badeeco*). Samples of Al-Shabaab receipts issued for *gadiid* and *badeeco* in Lower Juba region are provided in figure 2, below.

Figure 2: Transit receipt (l) and goods receipt (r) totalling $325 and $920, for a lorry transiting from the Hagadera refugee camp in Kenya to Kismayo, dated 15 February 2018.



MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE JUBOOYINKA

مكتب المالي لولاية
جوبا الاسلامية

No: 104438

WARQADDA LASOCODKA DHAQDHAQAAQA GAADIIDKA

Taariikh: 29 5 1439
Nooca Gaariga: [illegible] Khidmada: 325 $
Qoraal ahaan: [illegible]
Magaca Darawalka: [illegible]
Cinwaankiisa: Tel: [illegible]
Magaca Milkiilaha: [illegible]
Cinwaankiisa: Tel: [illegible]
Ka yimid: [illegible] Ku socdo: Kismayo
[illegible]: [illegible] [illegible]
Nooca Rarka: [illegible]

Saxiixa Lacag Qabtaha

MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE JUBOOYINKA

مكتب المالي لولاية
جوبا الاسلامية

No: [illegible]

WARQADDA LA SOCODKA BADEEÇADA

Taariikh: 29 5 1439
Magaca Darawalka: [illegible]
Magaca Milkiilaha: [illegible] Tel: [illegible]
Nooca Gaariga: [illegible] Khidmadda: 920 $
Qoraal Ahaan: [illegible]
La Yimid: [illegible] Ku Socdo: Kismayo
Nooca Badeecada: [illegible]
[illegible] Soo Raray

Saxiixa Lacag Qabtaha

From 2014 until the end of 2016, at which point he defected from Al-Shabaab, Ahmed Mohamed Karid[58] served as the head finance officer (*taliya dhegmo*) for Badhadhe district in Lower Juba, an area partly under direct Al-Shabaab administration. Karid reported to the SEMG that $150,000 per month ($1.8 million annually) would typically be collected from checkpoints in Badhadhe district.[59] The primary static Al-Shabaab checkpoint in Badhadhe district was located at Jorre, lying on the route from Badhadhe town to Afmadow (see figure 1, above).

Karid reported that he had received a six-month training course in finance administration in the towns of Sakow and a second location; Al-Shabaab's head of finance, Hassan Afgooye, attended the training in an observational role. As head of finance in Badhadhe district, Karid supervised 10 additional finance officers. He told the SEMG that individual checkpoint operators would submit their revenues to him every 10 days,[60] and in turn he would submit to the regional head of finance on a monthly basis. He described how a man known as Abdirahman "Waqoyi" would collect the cash using a vehicle and physically transport it to Aden "Dhagajun", the regional head of finance for the "Islamic Governate of Jubbaland" (Lower and Middle Juba). At each level, receipt numbers and amounts collected would be noted in a ledger, similar to the ones obtained by the SEMG in Hiran region (see annex 2.4.1).

As was also the case with Al-Shabaab financing in Hiran region, Hormuud Telecom Somalia Inc.'s EVC Plus mobile money service played an important role underpinning the collection and transfer of tax revenues. Individuals were able to pay Al-Shabaab taxes using EVC Plus instead of cash, and Karid would transfer the funds up the chain using the same service. "We would go to Hormuud," Karid said, "and tell them to raise the limit on our EVC accounts, and they would do it. I had a SIM that could hold $10,000".[61] Karid also reported that other Al-Shabaab finance officers had EVC Plus accounts that could hold as much as $100,000.

One unusual feature of the administration in Badhadhe district, in contrast to other areas investigated by the SEMG, is that Karid would pay the salaries of local Al-Shabaab officials from the revenue collected each month, with the exception of *Jabha* (military) units. He then would send the remaining balance to Adan "Dhagajun".[62] According to Karid, the Al-Shabaab *Shura* Council would decide how to dispose of the excess revenue; the *Shura* rarely sent any money back to the district level unless there were extraordinary circumstances, such as an ongoing military operation in the area.

Taxation rates

Vehicle transit (*gadiid*): Karid stated that vehicle transit taxes on large trucks would range from $450 to $600, roughly in line with the practice observed by the SEMG in Bay and Hiran regions. Minibuses carrying passengers, typically Toyota Noahs, would be required to pay a transit tax of $35 per voyage.

The owner of a new personal vehicle would be required to pay a one-time fee of $300, categorized under "*gadiid*", to register it with Al-Shabaab; the fee for larger vehicles was $500.

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[58] Name has been changed to protect identity of individual.

[59] Karid also estimated that Al-Shabaab generated total revenues of between $6 and $10 million per year in the "Islamic Governate of Jubbaland" (Lower and Middle Juba); however, he did not have firsthand knowledge of revenue collection at the regional level.

[60] The SEMG's case studies of Hiran and Bay and Bakool regional financing also found that Al-Shabaab accountants delineated their reporting periods into 10-day segments.

[61] The purported limit on an EVC Plus transaction is $300; according to multiple statements from Hormuud Telecom Somalia Inc. representatives to the SEMG, this limit cannot be overridden.

[62] Of the approximately $150,000 collected each month, Karid estimated that $80,000 would be allotted to salaries for local officials, who consisted of members of the finance department (*Maktabka Maaliyada*), police (*hisbah*), preaching (*dawa*), and *zakat* (alms collection). The remaining $70,000 would be sent to "Dhagajun".

Goods (*badeeco*): Karid reported that goods being transported would be taxed at a rate of $0.80 per 50 kg sack of goods, irrespective of what the sack contained. This was a considerably lower rate than that charged for goods at Al-Shabaab's principle checkpoint at Jameeco, in Bay region (see annex 2.4.2), where $2 is levied on every 50 kg sack.[63] One exception to this rule was sacks of potatoes, which comprise one of the principal imports from Kenya; $10 would be levied on a 150 kg bag of potatoes.

Livestock sales (*xoolo*): Karid reported that vehicles transporting animals to the marketplace would pay a tax of $16 per head for camels, $8 per head of cattle, and $2 per head of goat.

Agricultural production (*dalag*): Karid stated that farm owners would pay a flat tax of $200 every six months.

Biannual audits

Every six months, Karid described how five officials, part of a unit known as *Dabagal* ("Follow Up"), would come to his district from Jilib for between five and ten days in order to audit his receipts. "It was the toughest time," Karid said, describing *Dabagal* officers as "people who watch that you are behaving correctly, in a secret way". The *Dabagal* would inspect all receipts to ensure they matched the amounts collected, and would issue new receipt books as needed. At the end of the year, Karid reported, *Dabagal* officers would gather all copies of past receipts in a pile and burn them.

Salary and bonus incentives

Karid told the SEMG that he received a base salary of $300 as a checkpoint operator, and $400-$500 per month once he had been promoted to head finance officer for Badhadhe district. However, 5 per cent of all revenues collected on an annual basis would be set aside to pay bonuses to district officials. Karid's bonus would amount to anywhere between $1,500 and $3,000, paid at the end of the Islamic year.

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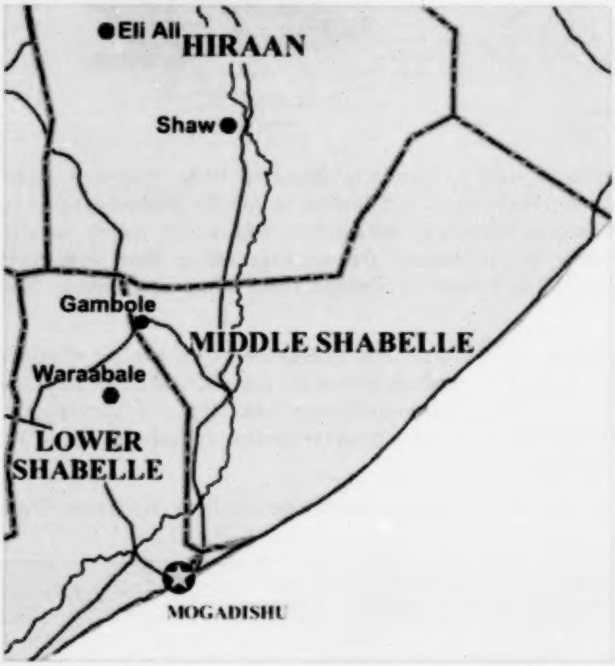
[63] Karid told the SEMG that taxation rates had increased in Badhadhe district since he had defected from Al-Shabaab at the end of 2016.

Annex 2.4.4: Case study: checkpoint taxation in Middle Shabelle region

From 5-28 April 2018, the SEMG carried out a series of interviews with drivers who regularly transit from Mogadishu to Belet Weyne, and who pay tax at Al-Shabaab checkpoints in Middle Shabelle region.

Figure 1: Al-Shabaab checkpoint taxation in Middle Shabelle.



Similar to other regions of southern and central Somalia, commercial drivers interviewed stated that they often avoid travelling along the main supply route from Mogadishu through Middle Shabelle to Belet Weyne, due to fear of retribution should they attempt to circumvent Al-Shabaab checkpoints. They further expressed concern over insecurity and multiple ad hoc taxation points by government forces on main transit routes.[64] The SEMG's findings in Middle Shabelle correlate with those on Al-Shabaab checkpoint taxation in Bay and Lower Juba regions. Taxation is based on the type of transiting vehicle and distance of the voyage (*gadiid*), as well as the type and value of goods carried (*badeeco*). Figure 2, below, shows a *gadiid* receipt of $80 for a vehicle transiting from Ceelow, Hiran region, to Mogadishu, dated 29 September 2017. A *badeeco* receipt of $130 is shown for a vehicle carrying charcoal from Gambole, Middle Shabelle region, to Mogadishu, dated 10 March 2017.

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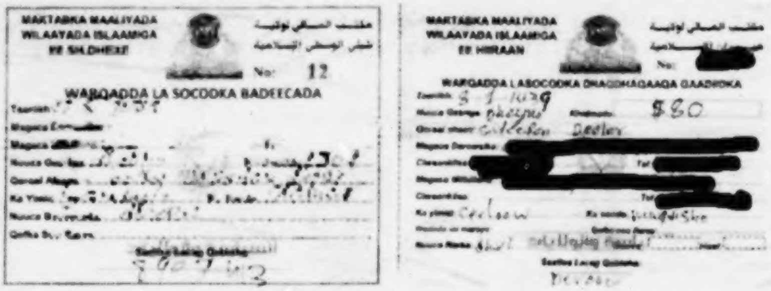
[64] Interviews were conducted with four truck drivers who regularly transit from Mogadishu to Belet Weyne, April-May 2018.

Figure 2: Redacted Gadiid (l) and badeeco (r) receipts issued in Middle Shabelle.



MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE SH.DHEXE
No: 12
WARQADDA LA SOCODKA BADEECADA

MAKTABKA MAALIYADA
WILAAYADA ISLAAMIGA
EE HIRAAN
No: [redacted]
$80
[redacted]

Initial taxation for vehicles transiting from Mogadishu to Belet Weyne is paid at Waraabaale, located between Walanweyn and Jowhar in Middle Shabelle region (see figure 1, above). The majority of drivers pay through EVC Plus mobile money transfer.[65] Drivers are issued a receipt by Al-Shabaab and are expected to show both receipt and evidence of EVC payment at further Al-Shabaab checkpoints, at Gambole, Shaw, and Booco.

The Monitoring Group carried out an independent assessment on the number of vehicles transiting from Mogadishu through Al-Shabaab controlled areas in Middle Shabelle, over a one week period from 1-7 May 2018. A conservative estimate of revenue generated over the week was calculated based on an average taxation applied to each vehicle, and the average value of the load carried.[66]

Table 1: Assessment of Al-Shabaab earnings in Middle Shabelle from checkpoint taxation from 1-7 May 2018.

Type of vehicle	Total number of vehicles	Avg. taxation per vehicle (*gadiid*)	Avg. taxation per load (*badeeco*)	Revenue
Large truck	34	$400	$500	$30,600
Medium truck	145	$150	$400	$79,750
Minibus / 4x4	79	$50	N/A	$3,950
Passenger car	88	$25	N/A	$2,220
			Total Revenue:	**$116,520**

As shown in the table above, a rudimentary estimate of Al-Shabaab earnings from checkpoint taxation in Middle Shabelle indicates a weekly income of $116,520, or approximately $5.6 million per year. There are no Al-Shabaab checkpoints located on the main supply route (MSR) linking Mogadishu to Middle Shabelle, which is nominally controlled by Government and AMISOM forces. However, the MSR remains under constant attack by Al-Shabaab. Consequently, most civilian vehicles continue to utilize minor roads located in Al-Shabaab-controlled territory situated to the west of the MSR, further demonstrating that Al-Shabaab does not need to control main access routes in order to generate income.[67]

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[65] Interview with vehicle owner in Mogadishu who frequently travels to Belet Weyne, 5 May 2018.

[66] Average vehicle and goods taxation for each vehicle type were calculated using a small sample of Al-Shabaab *gadiid* and *badeeco* receipts collected by the SEMG in Middle Shabelle region. Furthermore, the weekly study carried out from 1-7 May 2018, may not be entirely representative, as transit flows vary throughout the year.

[67] Interview with truck driver who regularly transits from Mogadishu to Belet Weyne, Mogadishu, 22 April 2018.

Annex 2.4.5: Case study: *Zakat* collection in Berdale district, Bay region

Al-Shabaab's *zakat* department operates independently from its finance department, representing a separate funding stream for the group. *Zakat* is a levy enforced by Al-Shabaab on communities under the guise of religious duty. *Zakat* is levied nominally once a year based upon a rate of 2.5 percent on the gross value of both monetary and non-monetary assets.[68] Violence underpins the group's approach to *zakat* collection, including targeted assassinations of community leaders who fail to comply with demands. The SEMG investigated Al-Shabaab's method of *zakat* collection in Berdale district of Bay region, interviewing four former Al-Shabaab *zakat* officers.

Al-Shabaab collected on average $120,000-$150,000 in annual *zakat* payment from Berdale district from 2014 to 2017.[69] The Al-Shabaab officer in charge of *zakat* collection in Berdale district leads a team of approximately 25 personnel recruited from within the district, thereby benefitting from the zakat collectors' local knowledge.[70] The district head for *zakat* receives a salary of $120 per month, while his subordinates each receive $50 each per month. Salaries are paid via EVC Plus mobile money between the 25th to 28th of each Islamic month.[71] *Zakat* officials from Berdale stated that they received both initial and regular refresher training with Al-Shabaab's financial leadership on administration, accounting, and the importance of documentation and the issuance of receipts.[72]

During the months of collection, *zakat* officers contact individuals to assess their annual earnings and overall assets.[73] Al-Shabaab's *zakat* officials in Berdale maintain a registry of all citizens in the district, including detailed assessments on each individual's assets, including annual income from business, agriculture, livestock.[74] Based on these assessments, individuals are ordered to pay *zakat* at of rate of 2.5 percent of the gross value of their assets.

Zakat is often received in kind, particularly through the provision of livestock. According to each *zakat* collector interviewed, Al-Shabaab collects one camel for every 25 camels an individual owns. Similarly, for every 40 goats, one goat is provided to the group. The value of livestock may also be subject to the age, sex and condition of the animal. Thereafter, livestock and agricultural produce is auctioned at local markets in Baidoa.[75]

The enforcement of *zakat* collection is conducted through Al-Shabaab's intelligence wing, the *Amniyat*. Operating independently of the *zakat* department in Berdale, the *Amniyat* not only ensures citizens comply with *zakat* demands, but also serves a monitoring function, providing oversight of Al-Shabaab's *zakat* collectors in order to safeguard the revenue collected.[76]

The *zakat* collectors issue receipts to individuals upon receiving payment. Receipts are expected to be presented to Al-Shabaab to verify compliance. Monies received and duplicate receipts are sent to the head of *zakat* in Berdale for accounting purposes.[77] Although both EVC mobile money and cash are utilized, the *zakat* collectors interviewed stated that EVC mobile money transfer was preferred due to the logistical challenges involved with cash.[78]

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[68] Interview with the former head of Al Shabaab *zakat* collection in Berdale district from 2012-2018, in Kismavo, 29 May 2018. This is contrary to Islamic law, which states *zakat* should be assessed at 2.5 percent of net annual profits, not net worth.

[69] Interview with the former head of Al Shabaab *zakat* collection in Berdale district from 2012-2018, in Kismayo, 29 May 2018.

[70] Interview with a second former *zakat* collector in Berdale district, 29 May 2018.

[71] Interview with a third former Al-Shabaab *zakat* collector in Berdale district, 29 May 2018.

[72] Interview with a fourth *zakat* collector from Berdale district, on 30 May 2018 who defected to the FGS in February 2018.

[73] Ibid.

[74] Op. cit. footnote 29.

[75] Op. cit. footnote 32.

[76] Op. cit. footnote 29.

[77] Op. cit. footnote 29.

The district head of *zakat* in Berdale transfers the revenues collected to the regional head of *zakat* for Bay and Bakool, Mohamed Hassan Barqab in Bulo Fulay, along with accounting records and receipts. *Zakat* revenues are subsequently forwarded to Al-Shabaab's national head of *zakat*, Mohamed Mire. Following an audit of revenues and documentation received, the *zakat* ledgers are returned to the district head of *zakat* in Berdale,[79] who is awarded a bonus payment upon successful completion of the annual collection.[80]

While the Monitoring Group's investigations focused on Berdale district, the Group understands that Al-Shabaab collects *zakat* in a similar manner across other regions in southern and central Somalia, including in the districts that they do not physically control.

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[78] Op. cit. footnote 32.

[78] Op. cit. footnote.

[79] Op. cit. footnote 32.

[80] Op. cit. footnote 29.

Annex 3.1: ISIL assassination campaign

Table 1: Assassinations claimed by ISIL, October 2017-August 2018.[1]

Date	City	Location	Deaths	Victims	Video/Photo	Corroborated by SEMG?
19/11/17	Afgoye	N/A	1	Police officer	N	N
29/11/17	Afgoye	N/A	1	Solider	Y	N
08/12/17	Afgoye	N/A	1	Intelligence officer	N	N
13/12/17	Afgoye	N/A	1	Intelligence officer	N	N
14/01/18	Afgoye	N/A	1	Intelligence officer	Y	N
23/01/18	Afgoye	N/A	1	Finance officer	Y	N
27/01/18	Afgoye	N/A	1	Intelligence officer	N	N
08/02/18	Afgoye	N/A	1	Intelligence officer	Y	N
26/02/18	Afgoye	Hawi Takow	1	Police officer	Y	N
05/03/18	Afgoye	N/A	1	Intelligence officer	Y	N
14/03/18	Bosaso	N/A	1	Police officer	N	Y
19/03/18	Mogadishu	Tawfiq	1	Police officer	N	Y
21/03/18	Afgoye	N/A	1	Police officer	N	N
15/04/18	Afgoye	N/A	1	Solider	Y	N
25/04/18	Mogadishu	Bakara market	1	Intelligence officer	Y	Y
30/04/18	Mogadishu	Hawl Wadag district	1	Intelligence officer	N	N
03/05/18	Mogadishu	Bakara market	1	Police officer	N	N
07/05/18	Mogadishu	Bakara market	1	Intelligence officer	Y	N
14/05/18	Mogadishu	Bakara market	1	Intelligence officer	Y	Y
22/05/18	Mogadishu	Hodan district	1	Police officer	Y	Y
23/05/18	Mogadishu	Elasha Biyaha	1	Intelligence officer	N	Y
26/05/18	Mogadishu	Bakara market	1	Intelligence officer	N	Y
29/05/18	Anjeel	N/A	1	Soldier	N	N
02/06/18	Mogadishu	Bakara market	1	Police officer	N	N
05/06/18	Mogadishu	Bakara market	1	Police officer	Y	N
08/06/18	Afgoye	N/A	1	Policeman	N	N
13/06/18	Bosaso	N/A	1	Intelligence officer	N	N
14/06/18	Mogadishu	Hawl Wadag district	1	Finance officer	N	N
24/06/18	Mogadishu	Bakara market	1	Policeman	N	N

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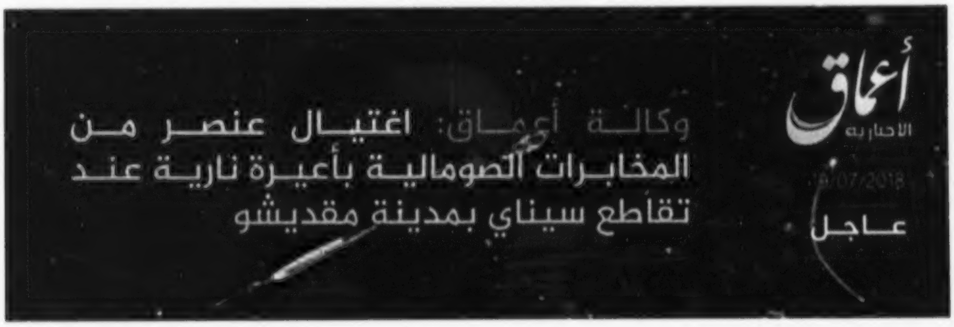
[1] Table compiled with assistance from Caleb Weiss of the Long War Journal, who has conducted research on ISIL operations in Somalia. See, for example, Caleb Weiss, "Analysis: Islamic State ramps up attack claims in Somalia", Long War Journal, 9 May 2018. Available from https://www.longwarjournal.org/archives/2018/05/analysis-islamic-state-ramps-up-attack-claims-in-somalia.php.

27/06/18	Mogadishu	Sinay intersection	1	Policeman	N	Y
28/06/18	Mogadishu	Sinay intersection	1	Finance officer	N	Y
29/06/18	Mogadishu	Ba'ad Market	2	Finance officers	Y	N
08/07/18	Bosaso	N/A	1	Intelligence officer	N	Y
09/07/18	Mogadishu	Ba'ad Market	2	Policeman, intel. officer	Y	N
19/07/18	Mogadishu	Sinay intersection	1	Intelligence officer	N	N
21/07/18	Mogadishu	Bakara market	1	Finance officer	N	N
21/07/18	Mogadishu	Ba'ad Market	1	Police officer	N	N
27/07/18	Bosaso	N/A	N/A	Police officer	N	N
29/07/18	Mogadishu	Bakara market	1	Police officer	N	Y
02/08/18	Mogadishu	Elasha Biyaha	3	Soldiers	N	N
09/08/18	Mogadishu	Bakara market	1	Intelligence officer	N	Y
12/08/18	Mogadishu	Ba'ad market	1	Solider	N	Y
23/08/18	Mogadishu	Bakara market	1	Finance officer	N	N
27/08/18	Mogadishu	N/A	1	Intelligence officer	N	N
30/08/18	Mogadishu	N/A	1	Police officer	N	N
20/12/18	Afgoye	N/A	1	Soldier	N	N
25/12/18	Afgoye	N/A	1	Soldier	N	N
		TOTALS:	**50**		**15**	**13**

Figure 1: Still from a video released by 'Amaq News showing the assassinations of a police officer and intelligence agent in Ba'ad market, Mogadishu, 9 July 2018.

SITE
0:11 / 0:25

Figure 2: 'Amaq's claim of responsibility — distributed via Telegram — for the assassination of an intelligence officer in Mogadishu, 19 July 2018.


أعماق
الاخبارية
[illegible]/07/2018
عاجل

وكالة أعماق: اغتيال عنصر من
المخابرات الصومالية بأعيرة نارية عند
تقاطع سيناي بمدينة مقديشو

Annex 3.2: Mobile phone links between Liban Yusuf Mohamed a.k.a. Liban Dheere and known ISIL members and affiliates (STRICTLY CONFIDENTIAL)*

Annex 4.1: 7 April 2018 meeting in Nairobi (STRICTLY CONFIDENTIAL)*

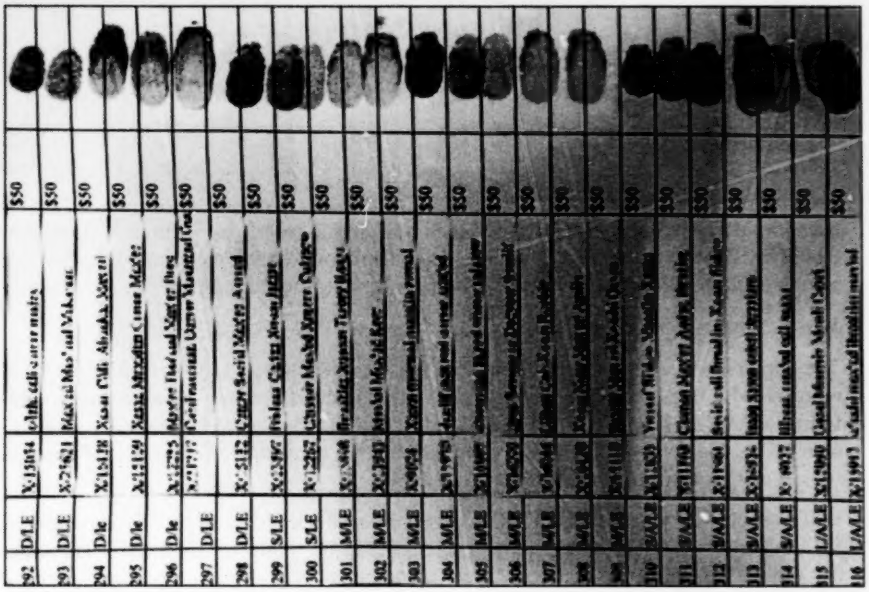
Annex 4.2: NISA infiltration and intimidation (STRICTLY CONFIDENTIAL)*

Annex 5.1: SNA accountability

SNA salaries

On 7 August 2018, the SEMG was presented with a large volume of documentation purporting to demonstrate the receipt of SNA salaries in cash by individual troops. Documents showed an identical finger print alongside the names of thousands of fighters from multiple units (see figure 1). Other documents show multiple signatures all clearly signed by the same hand (see figures 4 to 6). Such documentation represented the extent of accountability for the payment of salaries to a significant proportion of SNA fighters. Meanwhile the SEMG continued to receive testimonies indicating that many SNA troops were not receiving salaries, and indeed that SNA troop figures — on which withdrawals for SNA salaries from the CBS are based — remained inflated.[1]

Figure 1: Sample documentation purporting to demonstrate the receipt of SNA salaries by individual troops (names and IDs redacted).



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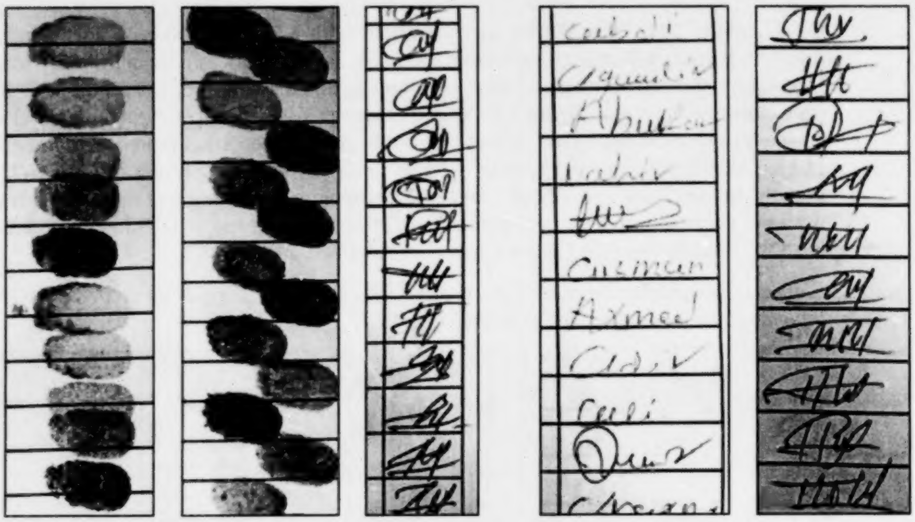
[1] Interviews with SNA officials and international security sector consultants between June and September, in Nairobi and Mogadishu.

Figures 2-6: Identical finger prints and similar signatures on documentation purporting to demonstrate the receipt of SNA salaries by individual troops.



As of September 2018, approximately 5,000 individuals in or near to Mogadishu had also been biometrically registered by the SNA for electronic payments.[2] The SEMG confirmed that many SNA officers in and around Mogadishu now receive electronic monthly salary payments representing a positive development for SNA accountability.

SNA rations and fuel contracts

The appointment of Mohamed Mohamud Hussein "Garabey" as Chief of Logistics also represented a transfer of the control of SNA resources from the Abgal/Weyesle clan of former SNA Chief of Logistics and FGS president Hassan Sheikh Mohamud, to that of his own Abgal/Harti clan.[3] Lucrative contracts for the provision of rations and fuel were subsequently transferred to Harti-owned businesses.

While the SEMG was presented with extensive documentation purportedly demonstrating SNA expenditure on and distribution of rations, evidence collected by the SEMG indicated that most SNA troops did not receive regular ration support — in cash or kind — from the FGS.[4] The SNA rations contract was transferred to Kasram Group Limited in May 2017.[5] As of September 2018 the SNA contract with Kasram — worth approximately $8,500,000 per annum — remained in place despite recommendations from the Financial Governance Committee to cancel and retender the bid.[6] Invoices issued by Kasram for the sale of large quantities of dry foodstuff to the SNA — amounting to between $400,000 to $500,000 each month — were rudimentary (see figure 7 below). The SEMG also received multiple testimonies indicating that funds transferred to regional commanders for the purchasing of rations were still routinely largely misappropriated.[7]

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[2] The SNA's new biometric database is the third biometric database of SNA fighters, none of which are compatible with each other. See S/2016/919 for more information on SNA databases and biometric registration.

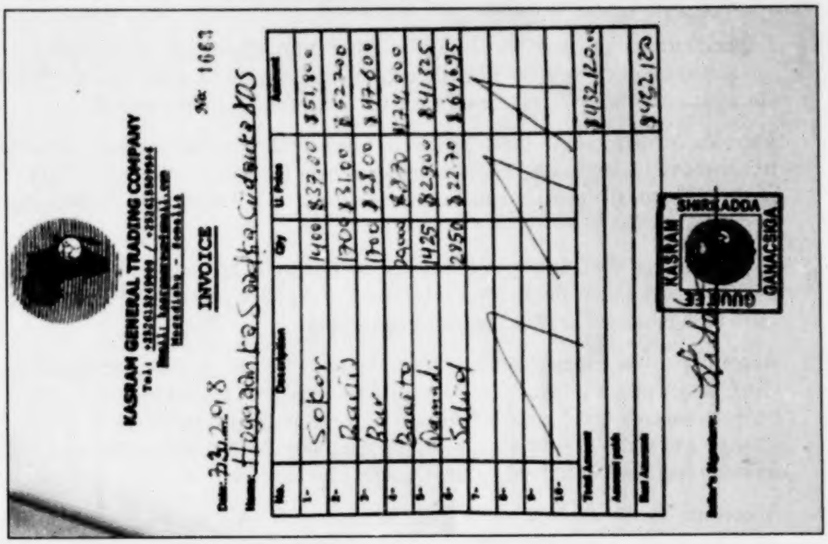
[3] SEMG sources explained the necessity of the transfer on account of the proportion of Abgal Harti SNA officers and fighters within or near Mogadishu.

[4] A confidential independent assessment of the SNA conducted in 2018 — and on file with the secretariat — also noted that certain units receive rations support from the FGS but that this was an anomaly within the SNA.

[5] For previous reporting on SNA rations see S/2015/801 (strictly confidential annex 3.1), S/2016/919 (annex 2) and S/2017/924 (annex 4.2).

[6] In its 2017 report, the SEMG noted former State Minister of Finance Abdullahi Mohamed Nur's (Abgal/Harti) part-ownership of Kasram. See S/2017/924, annex 4.3.

Figure 7: Kasram invoice for dry foodstuffs.



KASRAM GENERAL TRADING COMPANY

Mogadishu - Somalia

INVOICE

No: 1663

Date: 23.2.018

Name: Hoggaanka Saadka Ciidanka XDS

No.	Description	Qty	U. Price	Amount
1-	Sokor	1400	$37.00	$51,800
2-	Bariis	1700	$31.00	$52,700
3-	Bur	1700	$28.00	$47,600
4-	Baasto	2000	$27.70	$124,000
5-	Qamadi	1425	$29.00	$41,325
6-	Saliid	2850	$22.70	$64,695
7-				
8-				
9-				
10-				
Total Amount				$432,120.00
Amount paid				
Final Amount				$432,120

Seller's Signature:

SHIRKADDA KASRAM GUUD EE GANACSIGA

The SEMG also considers it likely that a significant proportion of funds allocated to fuel and oil for SNA vehicles is misappropriated.[8] Expenditure on fuel and oil for SNA vehicles from Daljir Trading and General Services allegedly amounted to approximately $96,000 each month in the first 6 months of 2018, regardless of SNA activity and operations. Daljir Trading and General Services, owned by Yusuf Sheikh Mohamed was previously contracted by the Transitional Federal Government (TFG) to provide food rations to its security forces (see S/2912/544, paras. 50-51). The SEMG reported Mohamed's close financial ties and clan relations to then president, Sheikh Sharif Sheikh Ahmed (Abgal/Harti).

Delivery/receipt notes indicate that the SNA purchases 321 200-litre barrels of fuel (petrol and diesel) each month. Tables prepared by Colonel Salad Hassan Jama of the Logistics Department, detailing the monthly distribution of fuel provided to the SEMG indicate that the SNA distributes approximately 64,000 litres of fuel each month. The reports indicate, for example, that 2,000 liters are delivered to the Baledogle training facility managed by United States military personnel. The SEMG confirmed, however, that Baledogle is not supplied with fuel from the SNA or FGS.[9] SEMG sources described how fuel purchased by SNA headquarters was stored at Villa Gashandiga and distributed haphazardly to units in or near to Mogadishu.

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[7] Interviews with SNA officials and international security sector consultants between June and September, in Nairobi and Mogadishu. The SNA provided receipts for transfers of bulk sums to regional commanders for the provision of rations but no evidence of their onward dispersal.

[8] In SNA monthly distribution reporting prepared by the Office of the Chief of Logistics and Supply, and shared with international partners, it is claimed that the SNA operates 614 vehicles across all sectors, with fuel support also received from United Nations Support Office for Somalia (UNSOS) and the United States of America.

[9] WhatsApp call with security sector consultant, 5 September 2018.

SNA general service expenses

Receipts purporting to demonstrate SNA "general service" expenses — covering medical expenses, travel, stationery, more fuel, and vehicle maintenance — amounted to exactly $248,000 each month between January and June 2018:

(a) Expenditure on medical expenses — from Iftin Pharmacy in Mogadishu — amounted to approximately $24,000 each month over the first six months of 2018. Receipts indicated expenditure on basic medicines such as paracetamol.

(b) Expenditure on travel — from the Rixla Travel Agency in Mogadishu — amounted to between $12,300 and $17,500 each month over the first six months of 2018. The receipts listed all international tickets as costing $3,400 and all internal flights costing $100.[10]

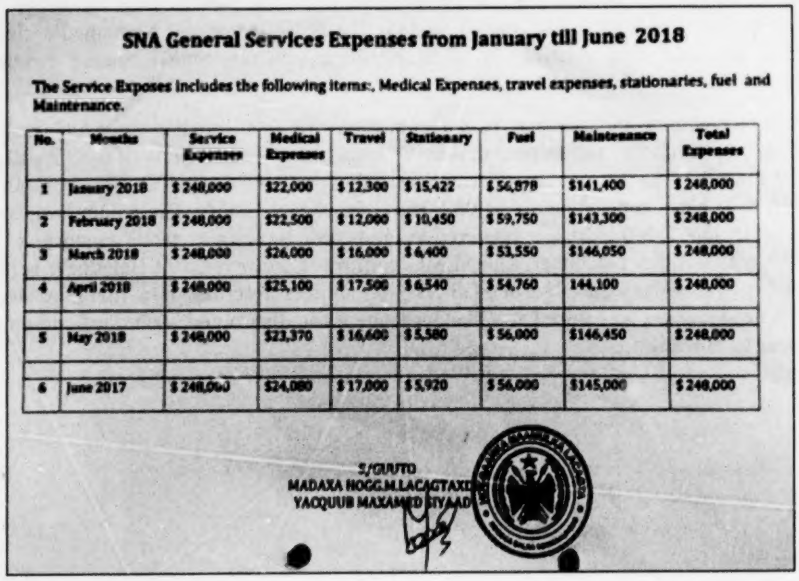
(c) Expenditure on stationery — from Hilaac Stationery in Mogadishu — ranged from $5,920 to $15,422 in the first six months of 2018. Receipts for both June and July 2018 both indicated $2,800 in expenditure on pens.

(d) According to the expense table, expenditure on more fuel — from National Petrol, Oil Change and Car Wash in Mogadishu — ranged from $53,550 to $56,878 between January and June 2018. However, a receipt issued by National Petrol, Oil Change and Car Wash in Mogadishu for February 2018 matched the total figure spent on fuel via Daljir Trading and General Services, $95,800.[11]

(e) According to the expense table, maintenance of SNA vehicles — provided by Farayare Spare Parts in Mogadishu — ranged from $141,400 and $146,450 between January and June 2018.[12]

The receipts presented to the SEMG covering such expenditures from the five different companies all appeared to have been written by the same hand.

Figure 8: SNA general services expenses, January to June 2018, amounting to $248,000.



SNA General Services Expenses from January till June 2018

The Service Exposes includes the following items:, Medical Expenses, travel expenses, stationaries, fuel and Maintenance.

No.	Months	Service Expenses	Medical Expenses	Travel	Stationary	Fuel	Maintenance	Total Expenses
1	January 2018	$ 248,000	$22,000	$ 12,300	$ 15,422	$ 56,878	$141,400	$ 248,000
2	February 2018	$ 248,000	$22,500	$ 12,000	$ 10,450	$ 59,750	$143,300	$ 248,000
3	March 2018	$ 248,000	$26,000	$ 16,000	$ 6,400	$ 53,550	$146,050	$ 248,000
4	April 2018	$ 248,000	$25,100	$ 17,500	$ 6,540	$ 54,760	144,100	$ 248,000
5	May 2018	$ 248,000	$23,370	$ 16,600	$ 5,580	$ 56,000	$146,450	$ 248,000
6	June 2017	$ 248,000	$24,080	$ 17,000	$ 5,920	$ 56,000	$145,000	$ 248,000

S/GUUTO
MADAXA HOGG.M.LACAGTAXD
YAQUUB MAXAMED SIYAAD

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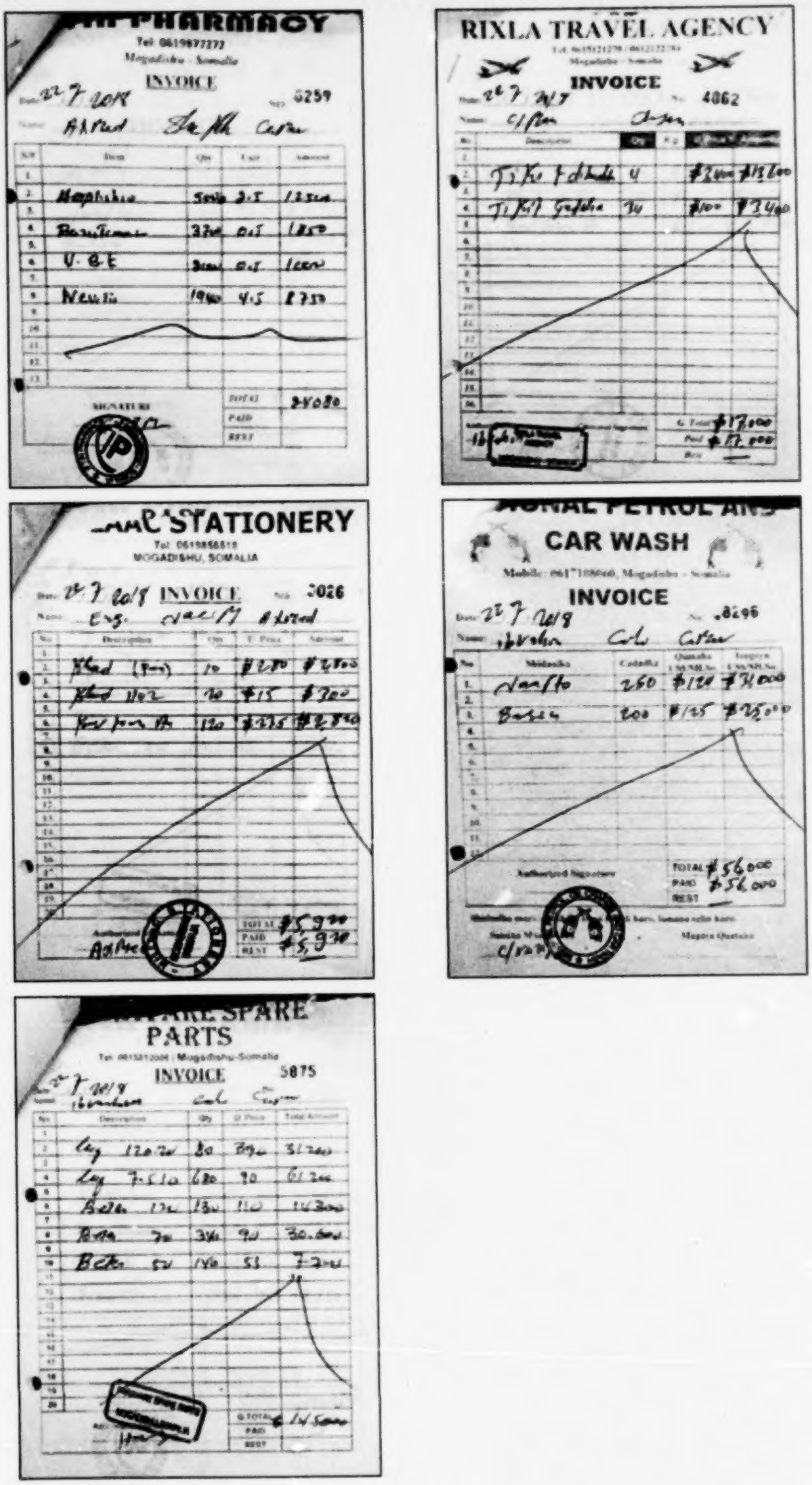
[10] According to sources within the SNA, most internal flights for SNA officers are provided by UNSOS.

[11] The SEMG did not receive a clear explanation as to why fuel expenditure is accounted for independently and separately under "General Services Expense".

[12] This is despite the fact that both UNSOS and the US Security Support program provides maintenance servicing and parts to SNA vehicles in Mogadishu.

Figures 9-13: SNA General Service Expenses sample receipts, July 2018.



PHARMACY

Mogadishu - Somalia

INVOICE

6259

TOTAL 24080

PAID

REST

RIXLA TRAVEL AGENCY

INVOICE

4062

STATIONERY

MOGADISHU, SOMALIA

INVOICE

3026

TOTAL $5,930

PAID $5,930

REST

CAR WASH

INVOICE

8296

TOTAL $56,000

PAID $56,000

REST

PARTS

Mogadishu-Somalia

INVOICE

5875

Annex 6.1: Detention, torture and execution of children in Bosaso by Puntland authorities (STRICTLY CONFIDENTIAL)*

Annex 6.2: Torture and execution of two civilians in Barawe by the SNA (STRICTLY CONFIDENTIAL)*

Annex 6.3: Alleged killing of civilians in a joint SNA-US operation in Barire village

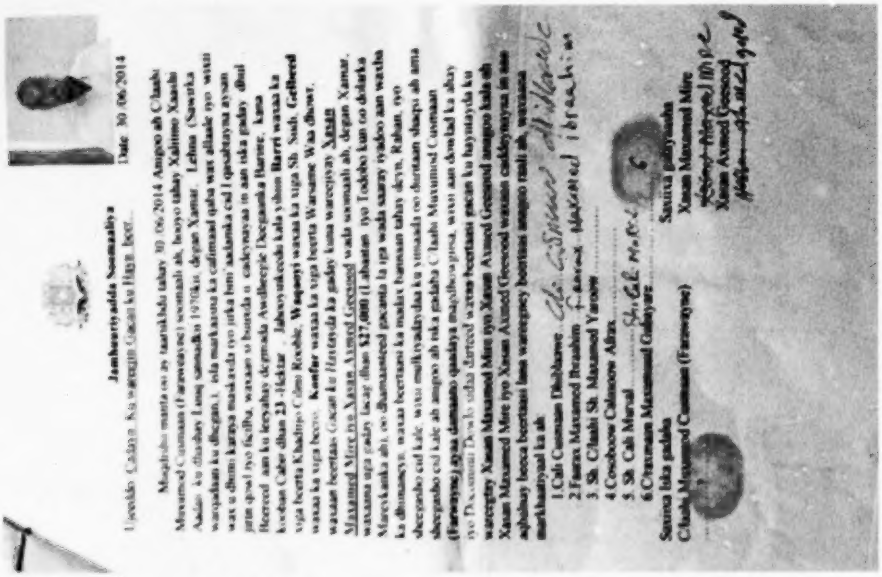
On 25 August 2017, a Somali National Army (SNA) unit with US forces acting in a supporting role conducted an operation targeting Al-Shabaab at a farm near Barire village, Awdheegle district, Lower Shabelle region. According to SEMG sources within Somalia, the operation resulted in the deaths of 10 individuals, including two children (see annex 6.3.1 (strictly confidential)).[13]

The SEMG investigation is based on documentary evidence recovered from the site of the attack, internal international organization reports, a local NGO report, and official statements issued by the Federal Government of Somalia (FGS) and the United States.

The SEMG also conducted interviews with victims' families, representatives of civil society, Somali security personnel with knowledge of the event, international organization staff, and staff members of local NGOs working in Lower Shabelle region. Finally, the Monitoring Group also reviewed photographs of ammunition casings reportedly collected by the relative of an individual killed at the scene.

The Barire incident occurred on a farm located approximately 2 km south-east of Barire village. The SEMG reviewed documentary evidence recovered from the site by US forces, including a land deed[14] (see figure 1, below), that appears to confirm its status as a farm. However, the SEMG could not rule out that the farm was being used as a base of operations for Al-Shabaab at the time of the incident.

Figure 1: Land deed recovered by US forces from the scene of the Barire attack, indicating the property to be a farm.



The SEMG confirmed that two children were killed during the incident, Mohamud Talaasow Abdi and Hussein Qamiso Moalim, both aged 13 (see annex 6.3.1 (strictly confidential) for photographs). The SEMG received the photographs and names of the deceased, as well as one wounded.[15]

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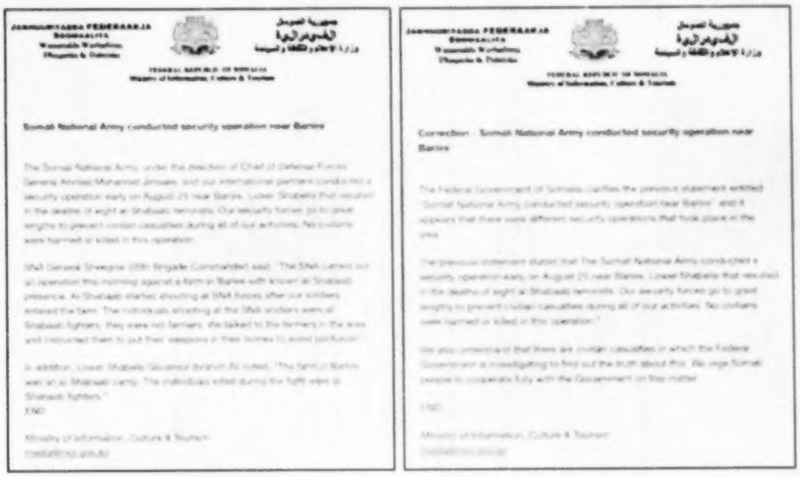
[13] According to a confidential international organization document dated 14 September 2017, at least four killed in the Barire incident were civilians. However, the SEMG has been unable to independently confirm the civilian status of any of the individuals killed save for the two children.

[14] Email correspondence between a representative of the families and a US Army officer, in March 2018, confirmed that the land deed and other items reviewed by the SEMG had been taken from the Barire site.

The SEMG has been unable to determine whether these eight deceased were civilians or members of Al-Shabaab. Photographs reviewed by the SEMG indicate that none of the deceased were wearing military uniforms, nor were weapons found in the vicinity. Family members of the victims informed the SEMG that the deceased were not combatants. In addition, an international organization confidential document reported that at least four of those killed were civilians, as did other international organization sources.[16]

On the same day of the incident, a press release from the FGS Ministry of Information stated that an SNA-led attack had taken place in Barire, but the deceased had consisted of Al-Shabaab fighters. A correction appeared one day later, admitting that civilian casualties had actually occurred.

Figure 2: Conflicting FGS statements regarding the Barire incident, 25 and 26 August 2017.



On 26 August 2017, the FGS Prime Minister established a committee to investigate the incident, which was given five days to investigate the incident and to submit a report to the offices of the FGS Prime Minister and President by 30 August 2017.

On 28 August 2017, the Upper House of the Federal Parliament appointed a separate finding committee to investigate the incident. On 30 July 2018, the SEMG requested, in a letter to the FGS, copies of the investigations conducted by both committees, but as of this writing had not received a reply.

In September 2017, a report was prepared by the "South West State Human Rights Organization"[17] indicating that those killed in the attack were Al-Shabaab fighters, which the US Mission in Mogadishu shared with the representative of the families on 4 March

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[15] Photos and names of the deceased were obtained from their families in Mogadishu, 28 March 2018, and verified via telephone interviews on 24 April, 17 July, and 13 September 2018. The names of those killed and wounded during the Barire incident are as follows: Ali Adan Ahmed, Ali Abdi Ibrahim, Isaq Ali Harun, Abdifitah Yusuf Abdi, Saney Jama Warsame Farah, Abdulqadir Abdullahi Diriye, Mohamed Mahamud Yusuf, Mohamed Abdullahi Ali, and Abdulkadir Abdullahi Yusuf Sahal (wounded).

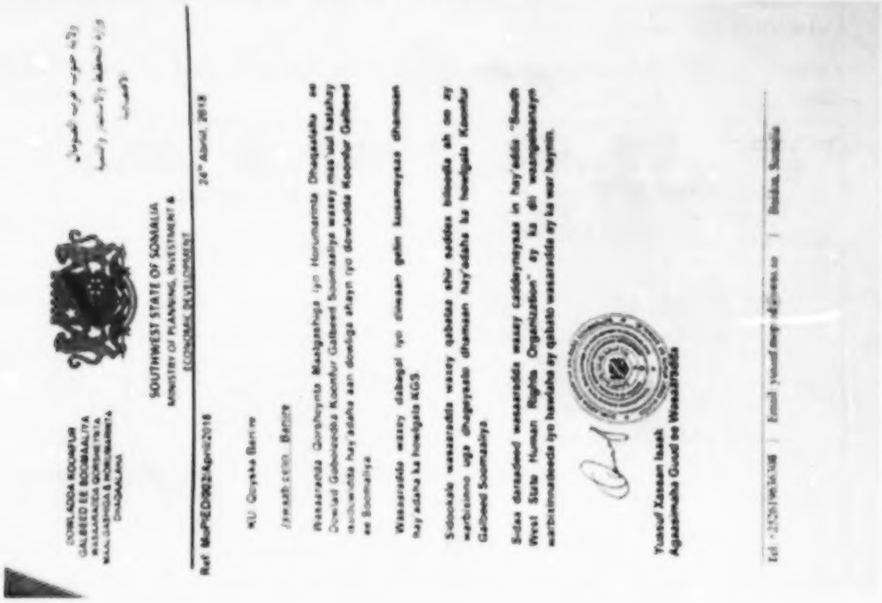
[16] Confidential international organization document, 14 September 2017; interview with international organization staff members in Mogadishu, 24 March 2018; phone interview with an international organization staff member in Mogadishu, 13 February 2018; email and documentation provided by international organization staff in Baidoa, 24 May 2018.

[17] "Report on the Barire Issue", South West State Human Rights Organization, 8 September 2017. Report on file with the Secretariat.

2018. The families stated to the SEMG, however, that this organization was created to falsify information about the Barire incident.

On 1 April, the FGS Ministry of Interior responded to correspondence from the victims' families, stating that that the South West State Human Rights Organization was not among those legally operating in Somalia. On 4 April, the families requested information about the organization from the Ministry of Planning, Investment and Economic Development of South West State. On 24 April, the Ministry responded that it was not aware of the existence of this organization (see figure 3, below).

Figure 3: Letter from the Director General of the South West State Ministry of Planning, Investment and Economic Development, 24 April 2018.



United States involvement in the incident

On 25 August 2017, the same day as the Barire incident, a relative of an individual killed recovered hundreds of bullet casings from the scene. While the majority of casings consisted of the 7.62 x 39 mm rounds used by AK- and PK-pattern weapons, some 5.56 x 45 mm bullet casings from the scene bore markings consistent with ammunition manufactured in the United States. To the SEMG's knowledge, 5.56 x 45 mm ammunition is not used by Somali security forces. Figures 4 and 5, below, provides two samples of casings whose markings suggest they were manufactured at the Lake City Army Ammunition plant, Missouri, and the Federal Cartridge Corp. (now Federal Premium Ammunition), in Minnesota. The photographs were provided to the SEMG through a former FGS official, and the Group was not able to independently verify their provenance.[18]

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[18] Use of 5.56 x 45 mm ammunition during the Barire incident was first reported by Christina Goldbaum, "Strong Evidence that U.S. Special Operations Forces Massacred Civilians in Somalia," Daily Beast, 29 November 2017. Available from: https://www.thedailybeast.com/strong-evidence-that-us-special-operations-forces-massacred-civilians-in-somalia.

Figure 4: 5.56 x 45 mm ammunition casings recovered from the scene of the Barire incident, with markings consistent with US manufacture.

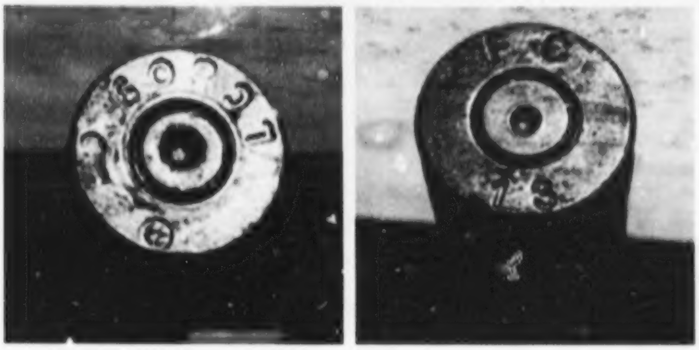
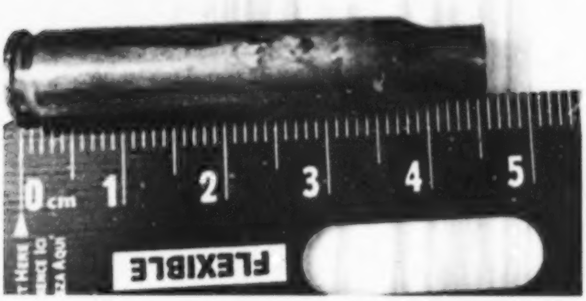


Figure 5: 5.56 x 45 mm ammunition casing recovered from the scene of the Barire incident.



On 25 August 2017, the United States Africa Command (AFRICOM) acknowledged that US forces had supported the SNA-led operation in the village and stated their commitment to investigate the case.[19] AFRICOM further stated "we are aware of the civilian casualty allegations near Barire, Somalia. We take any allegations of civilian casualties seriously, and per standard, we are conducting an assessment into the situation to determine the facts on the ground".[20] On 29 November 2017, AFRICOM released a second press statement announcing that a thorough assessment of the incident had been conducted, and that "the only casualties were those of armed enemy combatants".[21]

In testimony to the House Armed Services Committee on 6 March 2018, General Thomas D. Waldhauser, Commander of AFRICOM, stated that US forces "were not involved in direct combat".[22] General Waldhauser's testimony appears to conflict with an earlier statement by an AFRICOM spokesperson, which suggested that US forces had been actively engaged in combat: "The opposing force maneuvered to flank the SNA, emerging near U.S. advisors, who had deliberately remained on the periphery. Both U.S. and Somalian forces acted in self-defense, resulting in the death of seven opposing forces".[23]

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[19] U.S. Africa Command Public Affairs, "Civilian casualty allegations in Somalia", press release, 25 August 2017. Available from https://www.africom.mil/media-room/pressrelease/29846/civilian-casualty-allegations-in-somalia.

[20] Ibid.

[21] U.S. Africa Command Public Affairs, Civilian casualty allegation assessment results released", press release, August 29 November 2018. Available from http://www.africom.mil/media-room/pressrelease/30134/aug-25-civilian-casualty-allegation-assessment-results-released.

[22] Testimony quoted in United States Africa Command, "Gen. Thomas D. Waldhauser at HASC Hearing on National Security Challenges and U.S. Military Activities in Africa", 7 March 2018. Available from https://www.africom.mil/media-room/transcripts/30469/gen-thomas-d-waldhauser-at-hasc-hearing-on-national-security-challenges-and-u-s-military-activitie.

[23] Quoted in John Vandiver, "AFRICOM offers details on controversial Somalia raid", Stars and

On 30 July 2018, the SEMG sent correspondence to the US requesting details of the assessment conducted by AFRICOM, as well as an explanation for the 5.56 x 45 mm casings, but as of this writing it had not received a reply.

Implications of US involvement

The widespread perception in Somalia that US forces were involved in the killings of Somali civilians has also provided an opportunity for Al-Shabaab propaganda, with Al-Shabaab-affiliated websites casting the deceased at Barire as victims of Western invaders.[24] The Barire incident is not the only recent US military operation in Somalia to generate controversy. On 28 September 2016, US forces appeared to have been misled by intelligence provided by Puntland forces into carrying out an airstrike in the vicinity of Galkayo that resulted in the deaths of 10 members of the Galmudug security forces.[25] On 9 May 2018, a joint US-SNA operation was carried out at Ma'alinka village (also known as Bulcida), 10 km north-east from Barire on the road to Afgoye. Five civilians were allegedly killed while four others were injured.[26] Most recently, "bad intelligence" may have been responsible for a botched US-SNA raid on the house of the former President of Somalia, Aden Abdulle Osman Daar, on 7 September 2018.[27]

Stripes, 1 December 2017. Available from https://www.stripes.com/news/africom-offers-details-on-controversial-somalia-raid-1.500345.

[24] See, for example, Somali Memo, "Al-Shabaab oo Ka Tacsiyeeyay Gumaadkii Uu Mareykanku Ka Geystay Bariire (Dhageyso)", 26 August 2017. Available from http://somalimemo.net/articles/7543/Al-Shabaab-oo-Ka-Tacsiyeeyay-Gumaadkii-Uu-%20Mareykanku-Ka-Geystay-Bariire-Dhageyso.

[25] See United States Africa Command, "U.S. Africa Command Completes Assessment on Galcayo Strike", press release, 15 November 2016. Available from https://www.africom.mil/media-room/pressrelease/28493/u-s-africa-command-completes-assessment-on-galcayo-strike. While the press release referred to those killed as "local militia forces", the SEMG has received confirmation that they had been affiliated with the Galmudug administration, a traditional rival of Puntland.

[26] International agency confidential report, 10-12 May 2018. AFRICOM has conducted a review of the incident that concluded that no civilian casualties had occurred. See United States Africa Command, "U.S. Statement on Alleged Civilian Casualties in Somalia", press release, 8 June 2018. Available from https://www.africom.mil/media-room/pressrelease/30863/u-s-statement-on-alleged-civilian-casualties-in-somalia.

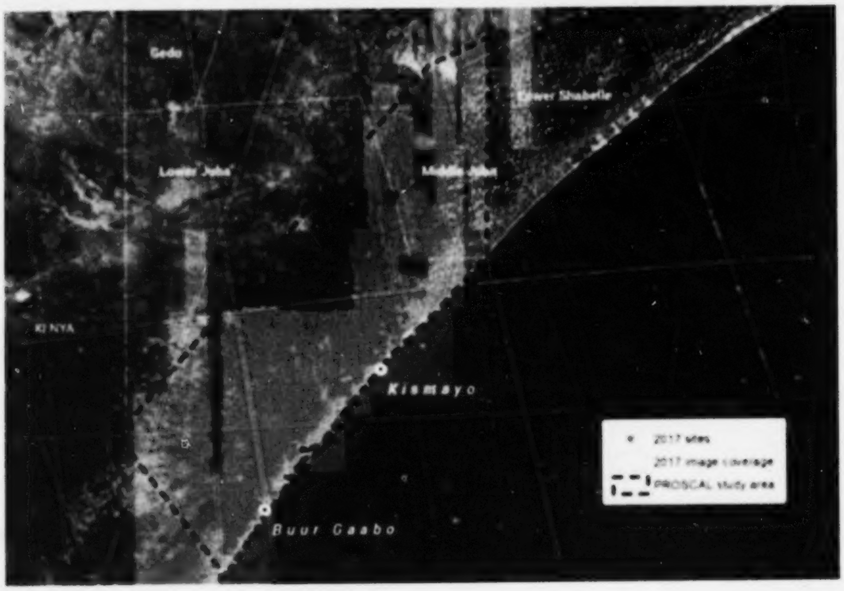
[27] Jason Burke, "US-assisted raid on Somali ex-leader's home blamed on bad intelligence", The Guardian, 13 September 2018. Available from https://www.theguardian.com/world/2018/sep/13/us-special-forces-somalia-raid-al-shabaab.

Annex 6.3.1: Photographs of children killed at Barire (STRICTLY CONFIDENTIAL)*

Annex 7.1: Production sites, stockpiles and ports

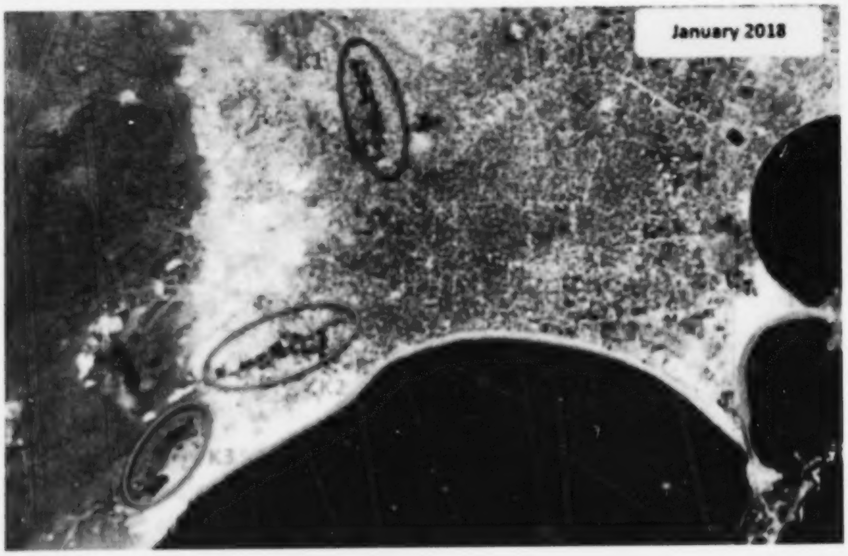
Production sites

Figure 1: Charcoal production sites in Middle and Lower Juba during 2017.[1]


Gedo
Lower Shabelle
Lower Juba
Middle Juba
KENYA
Kismayo
Buur Gaabo
2017 sites
2017 image coverage
PROSCAL study area

Stockpiles

Figure 2: Location of Kismayo stockpiles, January 2018.[2]


January 2018
K1
K2
K3

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[1] M. Bolognesi and U. Leonardi, *Analysis of very high-resolution satellite images to generate information on the charcoal production and its dynamics in South Somalia from 2011 to 2017* (Nairobi: FAO-SWALIM, 2018).

[2] M. Bolognesi and U. Leonardi.

Figure 3: Estimated size of Kismayo stockpiles, 2015-2018.[3]

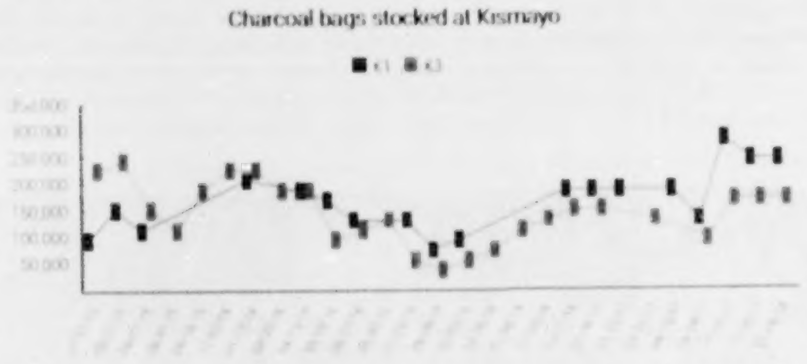


Figure 4: Buur Gaabo stockpile, 21 May 2018.

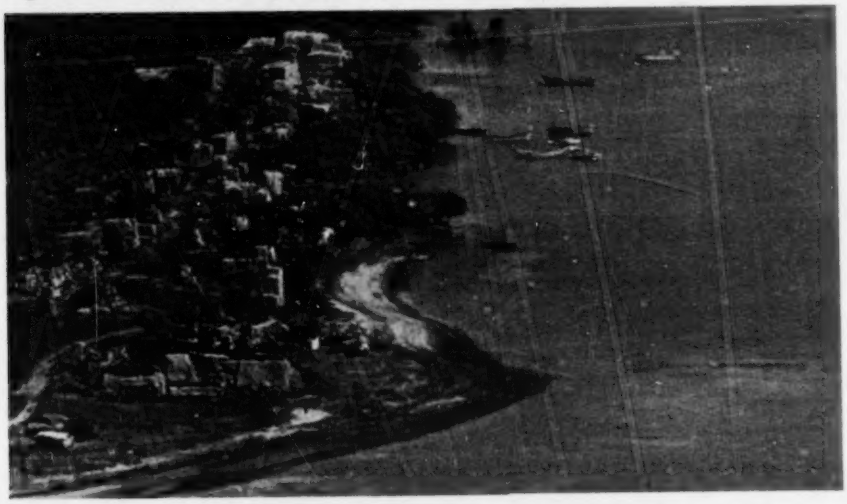
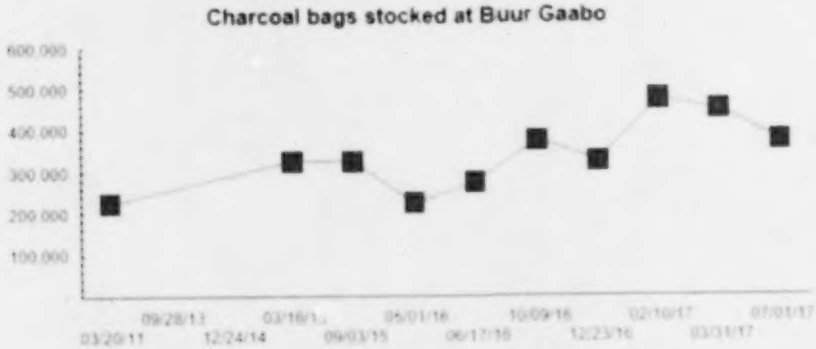


Figure 5: Estimated size of Buur Gaabo stockpile, 2011-2017.[4]



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[3] M. Bolognesi and U. Leonardi. K=1 northern stockpile and K3 = southern stockpile (see figure 2).

[4] M. Bolognesi and U. Leonardi.

Port of Kismayo

These photos — in combination with information from human sources in Kismayo and Dubai and analysis of satellite imagery which indicated depletion of the nearby southern stockpiles in Kismayo — corroborate a surge in charcoal exports from Somalia during February 2018 (i.e. the seventeen fewer dhows remaining at the Port of Kismayo one month later had most likely loaded and departed with cargoes of charcoal in the interim).

Figure 6: Twenty-three dhows at the Port of Kismayo, 27 January 2018.

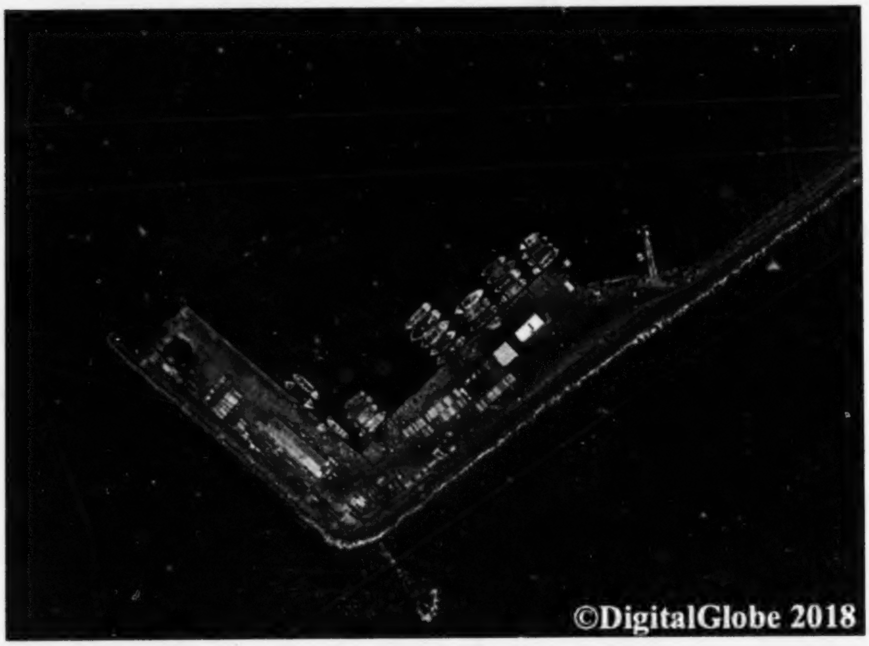

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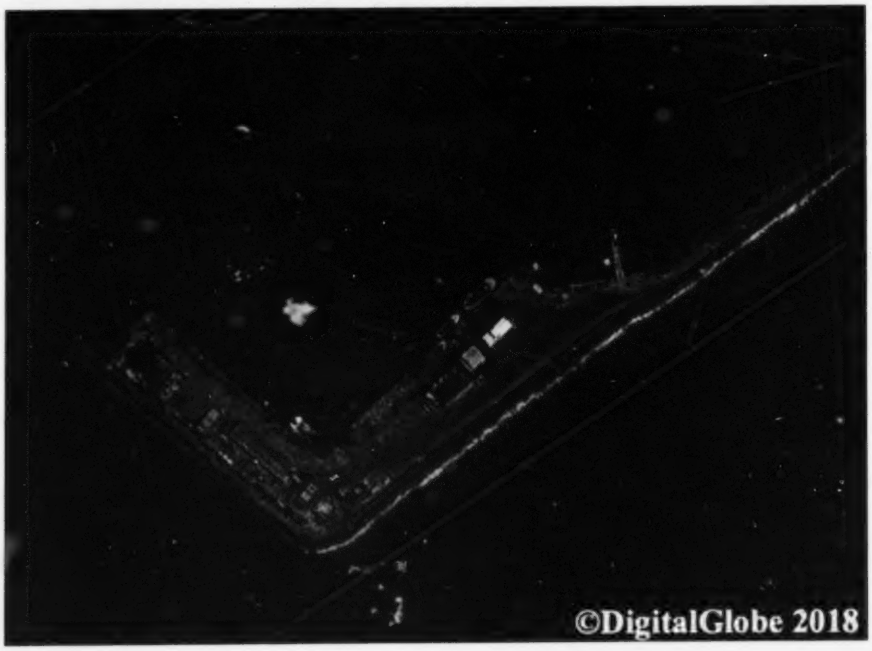
Figure 7: Six dhows at the Port of Kismayo, 22 February 2018.



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Annex 7.2: Jubbaland administration (STRICTLY CONFIDENTIAL)*

Annex 7.3: Charcoal trafficking dhows

In its 2016 final report on Somalia, the SEMG identified 29 vessels that had been active during that mandate trafficking charcoal from Somalia. Of these, approximately three-quarters had also been named in previous SEMG reports, and were thus repeat offenders. Twenty-five of the dhows were confirmed as Indian-flagged, while another four dhows were identified as Sri Lankan-flagged. [5] During the following mandate, further investigation revealed that the four dhows previously thought to be Sri-Lankan flagged had actually used forged ship registrations, which became increasingly common practice among charcoal trafficking dhows[6] The use of forged Sri Lanka ship registrations has also been frequently observed during the current mandate, while the Monitoring Group has also recently received information regarding the use of forged Liberia and Sierra Leone ship registrations. This is a deliberate sanctions evasion tactic for preventing accurate identification of dhows and their owners.

Find below a profile of a typical dhow trafficking Somali charcoal:

a) Sambuq wooden dhow (small = 35 m x 10 m; large = 55 m x 15 m)

b) cargo of 15,000-45,000 bags weighing 25 kg each (375-1,125 metric tonnes)

c) cargo mostly covered, but some blue-green charcoal bags may be visible

d) not transmitting AIS in order to avoid being identified and tracked

e) name and registration of the dhow likely covered or painted over

f) missing or false cargo documentation (e.g. certificate of origin)

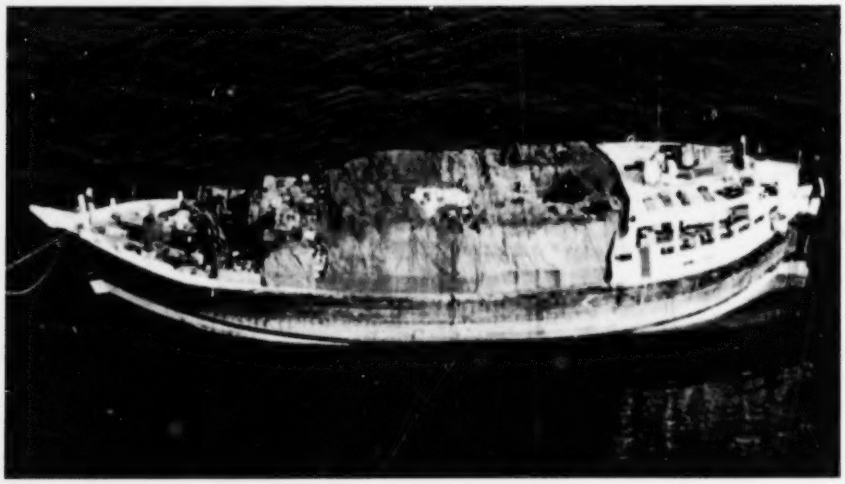
g) probably unflagged (not flying flag and/or no valid ship registration)

h) may possess forged Liberia, Sierra Leone or Sri Lanka ship registration

i) nationality of crew members most likely India or Pakistan

j) location along established charcoal trafficking routes.[7]

Figure 1: Typical dhow trafficking Somali charcoal with blue-green bags visible.



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[5] S/2016/919, annex 9.5.

[6] S/2017/924, para. 208 and annex 12.2.3.

[7] This profile is not intended to apply to the Iran-flagged dhows that have been used during the current mandate to tranship Somali charcoal within the Persian Gulf from Iran to the UAE (see annex 7.4), but rather the dhows that have been transporting charcoal from Somalia to the Gulf region since 2012.

Annex 7.4: Transshipment from Iran to the UAE

Transshipment through Iran to the UAE has been a prevalent method of trafficking Somali charcoal during the current mandate. According to information received by the SEMG, a "test cargo" of Somali charcoal was first sent to Iran in 2017; however, during the period from November 2017 through February 2018, the majority of cargoes of Somali charcoal were still going to the Port of Duqm and Port of Shinas in Oman.[8] When the Oman authorities seized the cargo of *Al Azhar 3* in early March 2018 (see annex 7.7), the charcoal traffickers diverted their cargoes to ports at Kish and Qeshm in Iran. From March 2018 through August 2018, Somali charcoal from Buur Gaabo and Kismayo has been regularly imported into Kish Free Zone and Qeshm Free Zone, repackaged into bags labelled "Product of Iran", and exported to Port Al Hamriya in Dubai, UAE.

Figure 1: Somali charcoal being unloaded at Kaveh Port, Qeshm Free Zone.

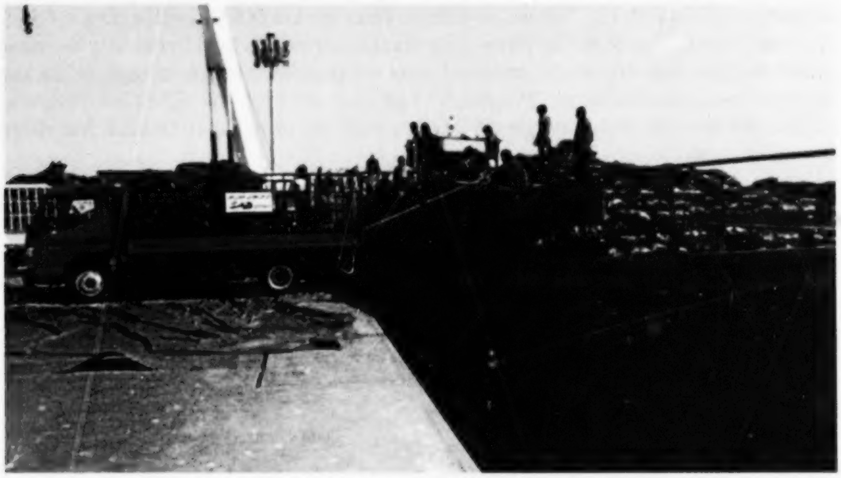
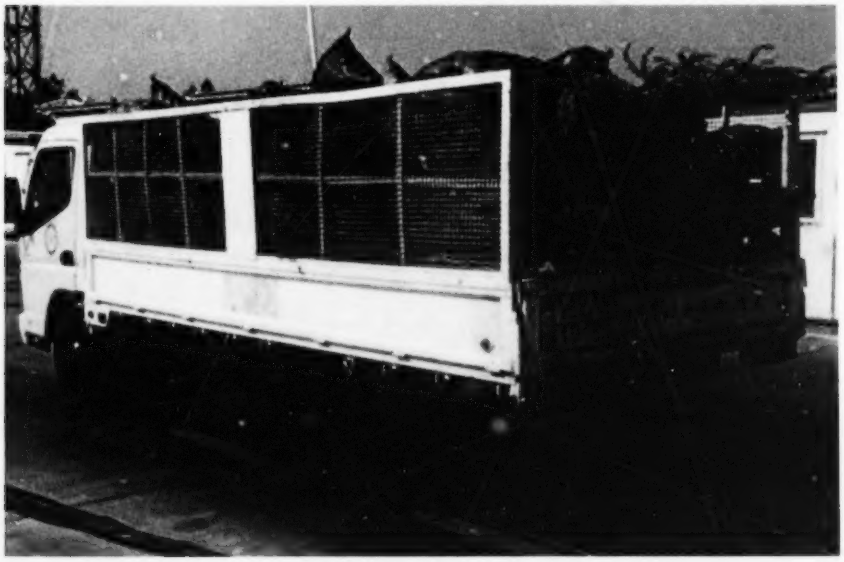


Figure 2: Truck with license plate "KISH 19489" transporting Somali charcoal.



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[8] Email, industry source, 22 July 2018.

In some respects, the export of charcoal from Somalia to Iran has followed familiar trafficking patterns, such as the wooden Sambuq style dhows with cargoes of typical blue-green bags of Somali charcoal that have docked and unloaded at Kish and Qeshm (figure 1). Likewise, the false certificates of origin that have been used to import Somali charcoal into Iran each have precedents: Comoros (UAE 2014-2016 and Bahrain 2016); Côte d'Ivoire (UAE 2016-2017 and Oman 2017-2018); and Ghana (UAE 2016-2017 and Oman 2017-2018). The Monitoring Group has obtained copies of Comoros and Ghana false certificates of origin that have been used at ports in Iran during 2018; they seem to differ from those used in Gulf Cooperation Council ports as they have not been legally attested by a consulate or an embassy (annex 7.5).

Transshipment of Somali charcoal through the free zones at Kish and Qeshm is a process that has required substantial physical labor, particularly when one considers that a typical incoming cargo from Somalia weighs about 750 metric tonnes while typical outgoing cargoes to UAE weigh 125-375 metric tonnes. The steps are as follows: the cargo of Somali charcoal is unloaded from the dhow onto trucks (figure 2), transferred to a warehouse within the free zone (figure 3), removed from the original blue-green bags, re-packaged into white bags labelled either "Product KFZ of Iran" or "Product QFZ of Iran" (figure 4), loaded back onto trucks for transfer to the port, and then loaded onto smaller, Iran-flagged dhows for export to the UAE (figure 5).

Figure 3: Warehouse with charcoal in original Somalia bags (l) and new Iran bags (r).

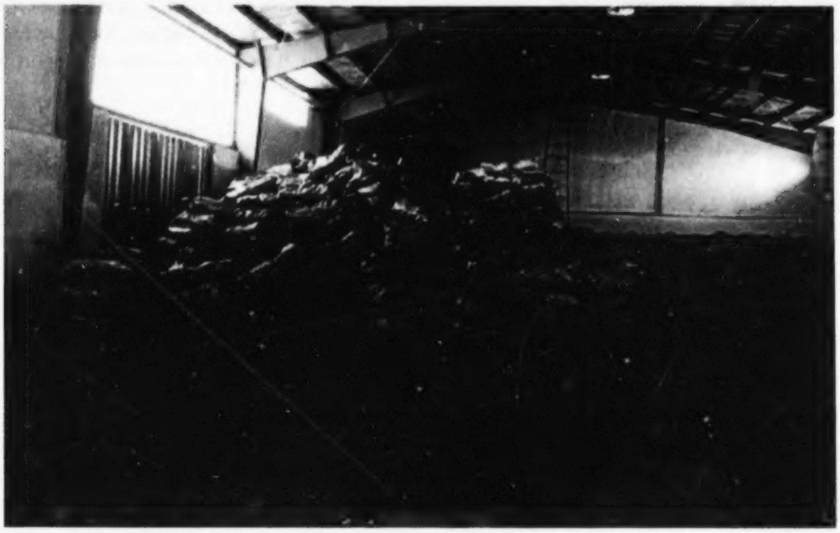


Figure 4: Kish Free Zone bag (l), Qeshm Free Zone bag (c), and weighed for export (r).

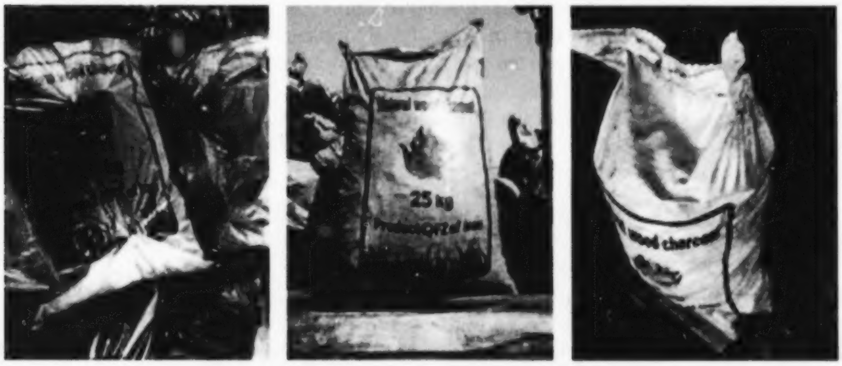
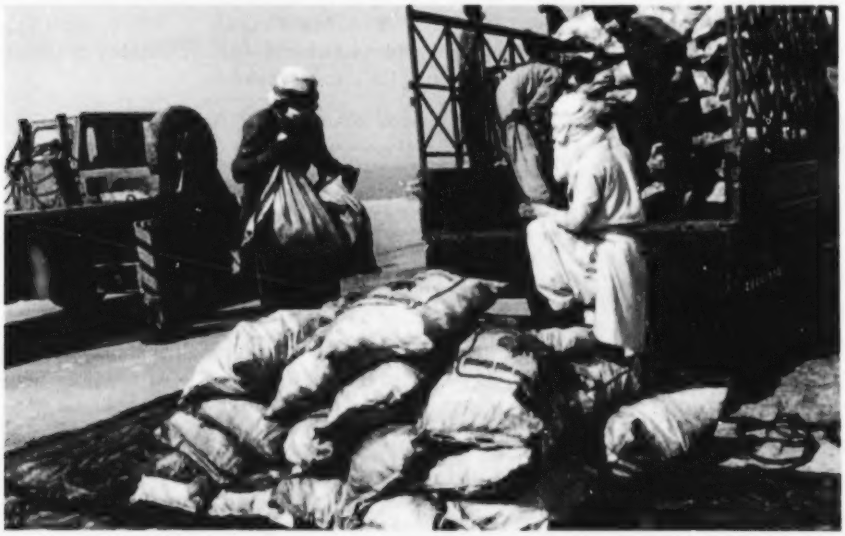


Figure 5: Re-bagged Somali charcoal being loaded for export from Kaveh Port, Qeshm.



The process of transshipment at the Kish and Qeshm free zones has been organized by Dubai-based clearance agents, such as Basheer Khalif Moosa and Salah Yusuf (annex 7.6), working in collaboration with local consignees. The Monitoring Group has identified four consignees operating at the Qeshm Free Zone which have been active in importing, repackaging, and exporting cargoes of Somali charcoal:

a) Ahmad Noorbaksh Trading Co., registry number 1411, +98 9173630291

b) Hemmat Bonyad Qeshm, registry number 2604 and/or 5255, +98 7635228282

c) Pars Javid Qeshm, registry number 4825, +98 7635243111

d) Adnan Bazmandegan, registry number 4602, +98 7635228650

This information has been corroborated through review of numerous shipping documents obtained by the SEMG that indicate the import and export of Somali charcoal from Iran — such as bills of lading, manifests, packing lists, and invoices — as well as through sources from within the industry.

Within Iran, the last step in the transshipment process entails obtaining Iran certificates of origin for exporting the Somali charcoal from the Kish Free Zone and Qeshm Free Zone to a port in a third country, in this case Port Al Hamriya in Dubai, UAE (see annex 7.5). The SEMG has obtained copies of multiple Iran certificates of origin as well as more than a dozen copies of port records from Dubai Customs. Collectively, these official documents indicate a pattern of Iran-flagged dhows transporting cargoes in the range of 5,000-15,000 bags of charcoal each from Kish and Qeshm to Port Al Hamriya during May-June 2018. Each of the Iran-issued certificates of origin falsely indicates the "country of manufacture" as Iran, with specific reference to the free zone. The Iran certificates of origin and the Dubai Customs records name the consignee in the UAE as Zuri Coals FZE. The Ajman, UAE-based company also appears on the false Gambia certificate of origin for the confiscated cargo of *Zazel 2* (annex 7.5, figure 3 and annex 7.7). Zuri Coals FZE remains under investigation by the Monitoring Group.

Analysis of official data for Iran's charcoal production, imports, and exports further corroborates the narrative above regarding transshipment of Somali charcoal (see figure 6). In the most recent year for which data is available, 2016, Iran's domestic production of wood charcoal was merely 292 metric tonnes while its official exports were only 331 metric tonnes. These are each roughly the equivalent of one small, Iran-flagged dhow loaded with charcoal for the trip from Kish or Qeshm to Port Al Hamriya. Iran's official imports of wood charcoal in 2016 totaled 6,000 metric tonnes, the equivalent of approximately eight dhows with 30,000 bags each of charcoal exported from Somalia. Without factoring in the large-scale transshipment of Somali charcoal, Iran's recent trends of charcoal production, imports, and exports are inconsistent with the quantity of charcoal exports from Iran to the UAE observed during the current mandate.

Figure 6: Iran charcoal production, imports and exports (2012-2016, metric tonnes).[9]

	2012	2013	2014	2015	2016
Production	494	494 (est.)	494 (est.)	339	292
Imports	13,000	4,326	5,090	5,531	6,000
Exports	454 (est.)	165	294	30	331

Ultimately, some of the details regarding the transshipment of Somali charcoal during the current mandate can only be fully known through the cooperation of Member States, particularly Iran and the UAE, which has been largely absent on this issue.

In letters dated 29 January 2018, 23 February 2018, and 15 August 2018, the SEMG informed the Government of Iran that false certificates of origin were being used to transship Somali charcoal through Kish and Qeshm free zones, requested to visit Iran to meet with the relevant authorities and review documentation, provided photographic evidence and copies of Iran certificates of origin for review, identified multiple consignees suspected of transshipping Somali charcoal, requested an update regarding any investigations and sanctions enforcement, and requested copies of documentation.

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[9] FAOSTAT, http://www.fao.org/faostat/en/?#data/FO (accessed 14 August 2018).

Iran replied in a letter dated 17 September 2018, which did not substantively address most of the issues raised in the Monitoring Group's correspondence. The letter stated there have been a "few instances of engagement of private companies in QFZ and KFZ in the import of charcoal and its transit abroad" and that these shipments were in partnership with foreign companies. It also states that an investigation of these local companies and their activities is underway, and a suspension of their business has been ordered by the national authorities pending a conclusion of the investigation. According to the letter, the authorities in QFZ and KFZ have also been alerted regarding the import of charcoal with "suspicious origins" and ordered to take precautionary measures.

Meanwhile, in a letter dated 6 June 2018, the SEMG had informed the UAE that Somali charcoal has been transshipped via Iran to other countries in the region, and requested that the UAE provide 2017 aggregate trade data for charcoal imports and exports with Iran, as well as copies of any certificates of origin for charcoal cargoes coming from Iran since December 2017. The UAE replied to several of the Monitoring Group's other charcoal-related enquiries in a letter dated 15 August 2018, but it failed to address the requests regarding Iran trade data and Iran certificates of origin. The SEMG sent another letter to the UAE on 22 August 2018, reiterating its request for copies of Iran certificates of origin, requesting authentication of Dubai Customs documentation indicating charcoal imports from Iran, and requesting further information regarding the consignee Zuri Coals FZE. At the time of writing, the UAE had not yet replied.

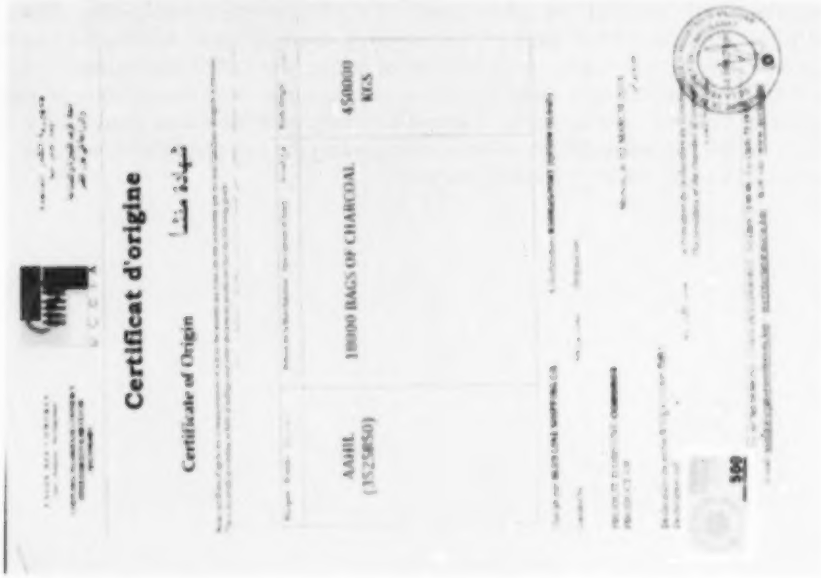
Annex 7.5: False certificates of origin

Comoros

Previous SEMG investigations revealed that false Comoros certificates of origin were used to import Somali charcoal into the UAE between 2014 and 2016 and into Bahrain during 2016.[10] The certificates of origin were found to be forgeries which had been fabricated by traffickers and then submitted to the Comoros Consulate in Dubai for legal attestation. To the knowledge of the Monitoring Group, they were no longer active during 2017.

However, false Comoros certificates of origin have resurfaced in 2018 for the purpose of importing Somali charcoal into the Islamic Republic of Iran. The certificate of origin in figure 1 below, dated 2 March 2018 and submitted to a consignee at Bahman Port in the Qeshm Free Zone, is a forgery. According to information received by the SEMG, the false Comoros certificates of origin used in Iran during this mandate have been fabricated by the Dubai-based clearance agent Basheer Khalif Moosa (annex 7.6). Unlike the forged Comoros certificates of origin used earlier in the UAE, it does not appear to have been submitted to a Comoros consulate or embassy for legal attestation.

Figure 1: False Comoros certificate of origin.



Certificat d'origine

Certificate of Origin

شهادة منشأ

AAHIL (1525850)

10000 BAGS OF CHARCOAL

450000 KGS

Côte d'Ivoire

In a letter dated 3 October 2016, the Monitoring Group first informed the UAE that false Côte d'Ivoire certificate of origins may be being used to import Somali charcoal. The UAE authorities subsequently confiscated the cargo of the dhow *Haseena*, which had a false Côte d'Ivoire certificate of origin, on 26 October 2016. In a letter dated 6 July 2017, the SEMG requested that the UAE provide copies of all Côte d'Ivoire certificates of origin accepted since April 2017. The Monitoring Group reiterated this request in another letter dated 29 August 2017. On 23 May 2018 — nearly a year after the initial request — the UAE replied with copies of letters of attestation from the Côte d'Ivoire consulate; and at a meeting with UAE authorities in Abu Dhabi on 17 July 2018, copies of the corresponding certificates of origin were also provided. The fourteen Côte d'Ivoire certificates of origin, dated between 6 April 2017 and 5 August 2017, comprise 357,000 bags of charcoal that were imported into the UAE during the previous mandate.

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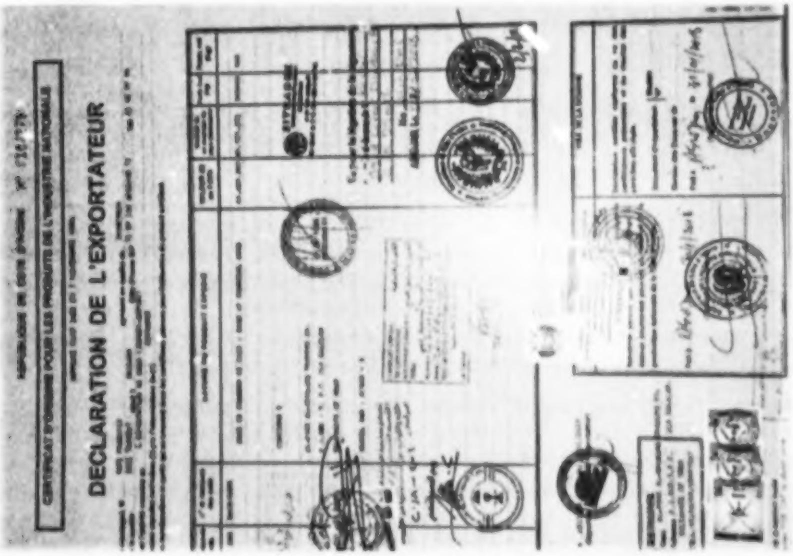
[10] S/2017/924, annex 12.2.1; S/2016/919, para. 138, annex 9.4.a, and annex 9.7a; and S/2015/801, para. 156, para. 159, and annex 8.3.

Despite these certificates of origin having apparently been processed through official channels, including the Ministry of Industry in Abidjan and the Consulate in Dubai, several factors leave little doubt that the 357,000 bags of charcoal from these fourteen dhows originated in Somalia rather than Côte d'Ivoire. The consignee is listed as Salim Alkhattal Group Marine Contracting and Trading, while the "destinataire" (addressee/recipient) is listed as Kismayo General Trading — both companies have been identified in past SEMG reports as Dubai-based traffickers of Somali charcoal.[11] The timing also corresponds with the period just after the UAE ceased to accept false Djibouti certificates of origin as of March 2017, thus the traffickers would need to rely on another form of false paperwork, which has been confirmed by industry sources. Furthermore, according to the authorities in Abidjan, Côte d'Ivoire has placed restrictions on the export of charcoal for environmental reasons, thus making it an improbable bulk exporter.[12] Finally, there are other confirmed cases of false Côte d'Ivoire certificates of origin, such as *Haseena* in 2016 and *Al Azhar 3* in Oman in 2018.

During the current mandate, false Côte d'Ivoire certificates of origin have been used to import Somali charcoal into Oman and Iran. The document in figure 2, a false Côte d'Ivoire certificate of origin for *Al Azhar 3*, was submitted to import 37,000 bags of Somali charcoal through the Port of Duqm, Oman on 4 March 2018, which resulted in the confiscation of the cargo by Oman authorities (annex 7.7). Meanwhile, the Monitoring Group wrote to Iran on 29 January 2018, 23 February 2018, and 15 August 2018 informing the Government regarding the use of false certificates of origin for cargoes of Somali charcoal, specifically referencing false Côte d'Ivoire paperwork in the latter two letters. Iran replied on 17 September 2018, but did not provide any information clarifying the use of false certificates of origin to import Somali charcoal.

Figure 2: False Côte d'Ivoire certificate of origin.



DECLARATION DE L'EXPORTATEUR

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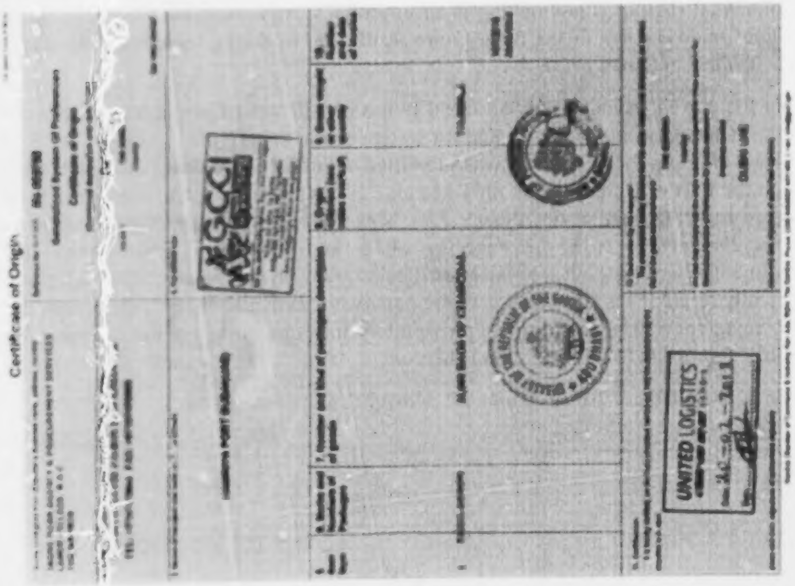
[11] Regarding Salim Alkhattal Group Marine Contracting and Trading, see S/2017/924, annex 12.2.3; S/2016/919, annex 9.4.b; and S/2014/726, annex 9.2, para. 45. Regarding Kismayo General Trading, which is owned and operated by Basheer Khalif Moosa, see S/2017/924, para 208 and annex 12.2.2, para. 6; S/2014/726, annex 9.4, paras. 107 and 113; and S/2013/413, annex 9.2, paras. 12 and 26.

[12] Meeting with senior officials, Ministry of Economy and Finance, Directorate General of Customs, Abidjan, 1 February 2018.

Gambia

During the current mandate, false Gambia certificates of origin have been used in Oman and the UAE. The SEMG was first made aware of the potential use of false Gambia certificates of origin on 25 March 2018 via an email from the UAE Ministry of Foreign Affairs and International Cooperation. Subsequently, while reviewing port records and customs documentation during an official mission to Oman, 1-5 April 2018, the SEMG discovered that a false Gambia certificate of origin had also been submitted in at least one prior case, that of the *Al Arif 2*, at the Port of Shinas. While the document in figure 3, below, appears to have been processed by the Ministry of Foreign Affairs in Banjul, Gambia and attested at the Embassy of the Republic of the Gambia in Abu Dhabi, UAE, it has nonetheless been confirmed to be false (see annex 7.7).

Figure 3: False Gambia certificate of origin.



Ghana

Previous SEMG investigations have revealed the use of false Ghana certificates of origin to traffic Somali charcoal during 2016 and 2017. The Monitoring Group has documented the use of false Ghana certificates of origin to import Somali charcoal into the UAE, including the dhow *Al Islami* in 2016 and the dhows *Maha* and *Ola* in 2017.[13] Each of these cases resulted in a confiscation of the cargo and its sale at public auction.

On 29 January 2018, at a meeting with the Ghana National Chamber of Commerce and Industry (GNCCI) in Accra, the SEMG provided samples of false Ghana certificates of origin for review. GNCCI stated that the sample from 2016 (*Al Islami*) was a forgery, while the samples from 2017 (*Maha* and *Ola*) had been falsely issued by their satellite office near the port in Tema.[14] On 30 January 2018, at a meeting with the Energy Commission, it was confirmed that the shipping company listed on the paperwork for *Maha* and *Ola*, Sea Shore

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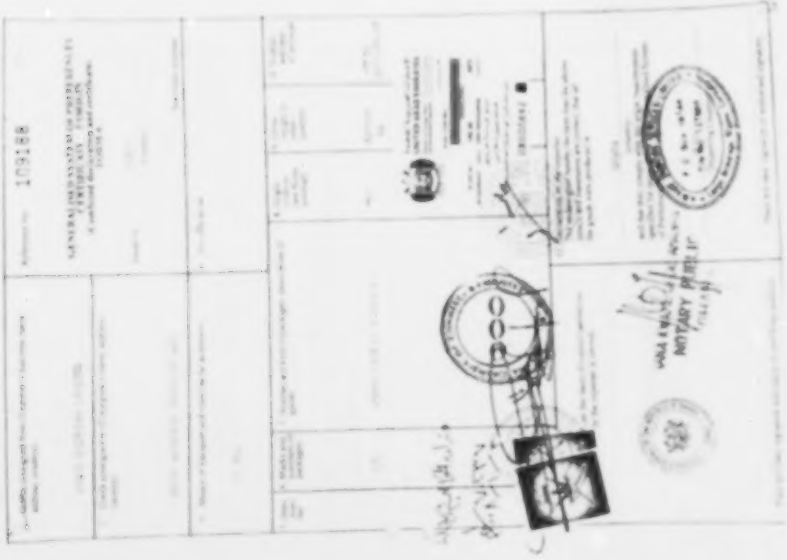
[13] S/2017/924, para. 208 and annex 12.2.4; and S/2016/919, para. 138, annex 9.4.b, and annex 9.7.c.

[14] Meeting with Charles Arthur Ntiri, Head of Export Documentation, Ghana National Chamber of Commerce and Industry, 29 January 2018, Accra.

Marine Services, was not a real company and that no export permits had been issued by the Energy Commission for the cargoes of *Maha* and *Ola*.[15]

During the current mandate, false Ghana certificates of origin have been used to import Somali charcoal into Oman and Iran. The document in figure 4 (below), a false Ghana certificate of origin for the dhow *Hassan*, was used to import 25,000 bags of Somali charcoal into the Port of Shinas, Oman. This occurred despite the SEMG having written letters to Oman on 1 December 2017 and 5 January 2018 informing the Government regarding the use of false Ghana certificates of origin, and then writing again on 9 February 2018 specifically with respect to *Hassan*. This certificate of origin, similar to those for *Maha* and *Ola*, has also been falsely issued by the GNCCI and then processed by the Ministry of Foreign Affairs in Accra and the Consulate General in Dubai. In contrast, the false Ghana certificates of origin submitted to Iran during 2018 that have been reviewed by the SEMG have not been officially processed by Ghana, most likely because the consignees in Kish and Qeshm did not require legal attestation to clear Iran customs.

Figure 4: False Ghana certificate of origin



Iran

There is a historical precedent for the use of false Iran certificates of origin to import Somali charcoal into the UAE. The bulk cargo ship *MV Energy 3* transported charcoal from Kismayo, Somalia to Port Rashid, Dubai, UAE in August 2013. Despite the bill of lading indicating 140,859 bags of charcoal had been loaded in Kismayo, the clearance agent for *MV Energy 3* submitted documents to UAE customs claiming that the charcoal had originated in Iran. In the first seizure of Somali charcoal since the export ban was imposed in February 2012, the UAE authorities eventually confiscated the cargo of *MV Energy 3* and sold it at public auction on 12 February 2014.[16]

Analysis of trade data further suggests that false Iran certificates of origin were active during 2012-2013, when the UAE reported imports of wood charcoal from Iran at 8.8 million kilograms in 2012 and 42 million kilograms in 2013. In contrast, during 2014-2016 when false Iran certificates of origin were not known to be in circulation, the UAE reported no more than 250,000 kilograms of charcoal imports per year from Iran.[17]

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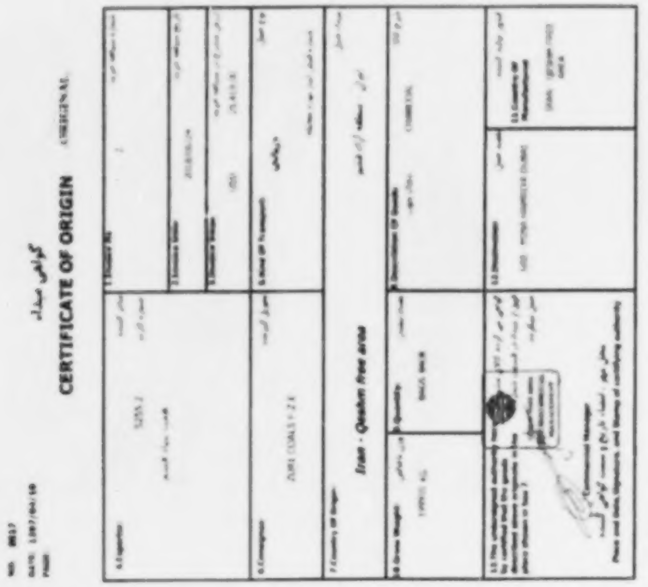
[15] Meeting with Julius Nkansah-Nyarko, Principal Program Officer, Energy Commission, 30 January 2018, Accra.

[16] S/2014/726, annex 9.2, paras. 43-47, annex 9.2.b and annex 9.2c.

However, there is an important difference with historical precedents as during the current mandate obtaining false Iran certificates of origin has involved transshipment. As outlined in annex 7.4, cargoes of Somali charcoal have been imported into Iran using false Comoros, Côte d'Ivoire, and Ghana certificates of origin, unloaded at free zones on the islands of Kish and Qeshm, repackaged into bags labeled as a product of Iran, loaded onto smaller Iran-flagged dhows, and then exported to Port Al Hamriya, UAE using false Iran certificates of origin. These Iran certificates of origin appear to have been issued through official channels, but are nonetheless "false" as they misrepresent the origin of transshipped Somali charcoal as Iran rather than as Somalia. On 15 August 2018, the Monitoring Group wrote to the Government of Iran regarding the transshipment of Somali charcoal and requested verification of the authenticity of multiple Iran certificates of origin. In a reply dated 17 September 2018, Iran did not respond to the request to verify the authenticity of the Iran certificates of origin.

Figure 5: False Iran certificate of origin.



گواهی مبداء

CERTIFICATE OF ORIGIN

ORIGINAL

Iran - Qeshm free area

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[17] UN Comtrade Database, https://comtrade.un.org/data/ (accessed 14 August 2018).

Annex 7.6: Criminal networks

Kismayo and Dubai

Through cross-referencing information from human sources, cargo paperwork, port records, documents regarding the All Star Group (see figures 1 and 2, below), and previous SEMG reports, the Monitoring Group has identified the principal individuals comprising criminal networks based in Kismayo, Somalia and Dubai, UAE that have been largely responsible for charcoal trafficking during this mandate.

In Kismayo, the following eight people are the main suppliers and agents for the illicit export of charcoal from Somalia:

a) Ali Ahmed Naaji[18]

b) Hassan Mohamed Yusuf "Awlibaax"[19]

c) Farah Jama Awil "Degdeg"[20]

d) Jama "Dhuxul"[21]

e) Ahmed Sahal[22]

f) Saeed Mahamud "Dheere"[23]

g) Saeed Ciise "Adoon"[24]

h) Muhammad Abdullahi.[25]

In Dubai, the following eight people are the main investors and agents for the illicit import of charcoal from Somalia:

a) Basheer Khalif Moosa[26]

b) Ahmed Mohamed Barre[27]

c) Abdirahman Mohamed Warsame "Dhaqalayste", "BBC"[28]

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[18] Emails, industry sources, 22 and 23 July 2018; S/2017/924, para. 209; All Star Group letter, 15 July 2017, Kismayo (see figure 2 below); S/2016/919, para 133; S/2016/919, annex 9.4.b, para. 19; S/2016/919, annex 9.6.a; S/2015/801, para. 152; S/2014/726, paragraphs 141-142; S/2014/726, annex 9.2, paras. 48 and 63; and S/2013/413, annex 9.2, paras. 11 and 26.

[19] Email, industry source, 22 July 2018; All Star Group letter, 15 July 2017, Kismayo (see figure 2 below); S/2016/919, annex 9.6.a; S/2015/801, para. 152; S/2014/726, paras. 141-142; and S/2014/726, annex 9.2, paras. 44 and 48; and S/2013/413, annex 9.2, paras. 11, 15, and 33.

[20] Emails, industry sources, 22 and 23 July 2018; All Star Group letter, 15 July 2017, Kismayo (see figure 2 below); S/2016/919, annex 9.6.a; and S/2014/726, annex 9.2, para. 48.

[21] Emails, industry sources, 22 and 23 July 2018; All Star Group letter, 15 July 2017, Kismayo (see figure 2 below); S/2016/919, annex 9.6.a; S/2014/726, para. 142; and S/2014/726, annex 9.2, para. 48.

[22] Email, industry source, 22 July 2018; and All Star Group letter, 15 July 2017, Kismayo (see figure 2 below).

[23] Email, industry source, 22 July 2018; and All Star Group letter, 15 July 2017, Kismayo (see figure 2 below).

[24] Email, industry source, 23 July 2018; and All Star Group letter, 15 July 2017, Kismayo (see figure 2 below)

[25] Emails, industry sources, 22 and 23 July 2018.

[26] Email, industry source, 22 July 2018; S/2017/924, para. 208 and annex 12.2.2, para. 6; All Star Group letter, 16 February 2017, Dubai (see figure 1 below); S/2014/726, annex 9.4, paras. 107 and 113; and S/2013/413, annex 9.2, paras. 12 and 26.

[27] Emails, industry sources, 22 and 23 July 2018; S/2017/924, annex 7.1, para. 7 and figure 5; All Star Group letter, 16 February 2017, Dubai (see figure 1 below); S/2016/919, annex 9.6.b; S/2014/726, annex 9.2, para. 41; S/2014/726 annex 9.4, para. 120; and S/2014/726, annex 9.4.o.

[28] Emails, industry sources, 22 and 23 July 2018; All Star Group letter, 16 February 2017, Dubai (see figure 1 below); S/2016/919, annex 9.6.b; S/2014/726, paras. 141-143 and annex 9.2, paras. 44 and 76.

d) Mohamud Ali Osman "Qonof"[29]

e) Hassan Mohamed Ahmed "Masry"[30]

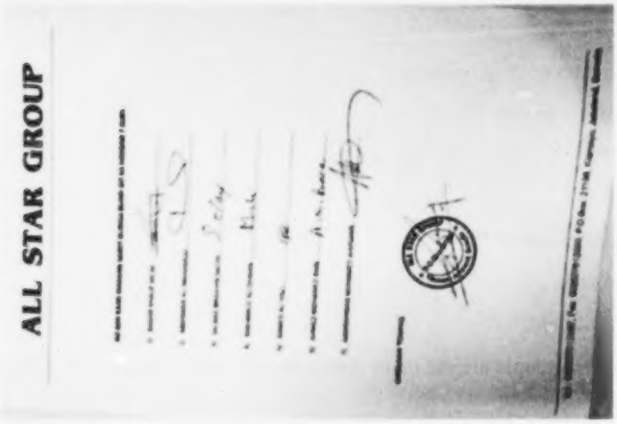
f) Ahmed Ali Haji[31]

g) Abdinasir Ali Mahamud "Adoon"[32]

h) Salah Yusuf.[33]

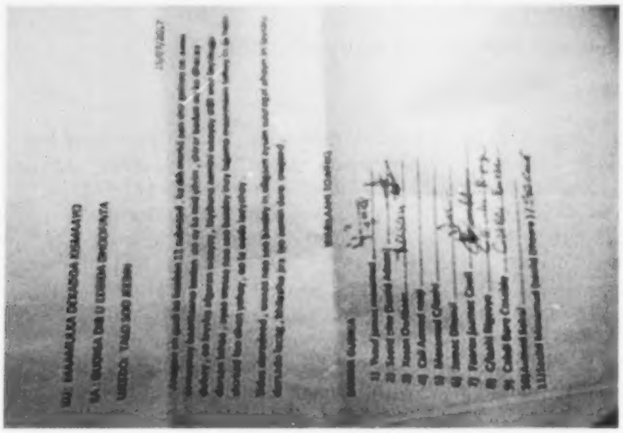
All Star Group

Figure 1: "Dubai Committee" of All Star Group, Dubai, 16 February 2017.



ALL STAR GROUP

Figure 2: "Export Review Committee" of All Star Group, Kismayo, 15 July 2017.



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[29] Emails, industry sources, 22 and 23 July 2018; All Star Group letter, 16 February 2017, Dubai (see figure 1 below); S/2016/919, annex 9.6.b; and S/2014/726, annex 9.2, paras. 48 and 50.

[30] Emails, industry sources, 22 and 23 July 2018; S/2016/919, annex 9.6.c; and S/2014/726, annex 9.2, paras. 51, 63-64, 78, 87, and 92.

[31] Emails, industry sources, 22 and 23 July 2018; and All Star Group letter, 16 February 2017, Dubai (see figure 1 below).

[32] Emails, industry sources, 22 and 23 July 2018; and All Star Group letter, 16 February 2017, Dubai (see figure 1 below).

[33] Emails, industry sources, 22 and 23 July 2018.

Annex 7.7: Selected cases of sanctions implementation

Al Azhar 3 (Oman)

Al Azhar 3 is a dhow with a false Côte d'Ivoire certificate of origin (annex 7.5, figure 2) whose cargo of 37,000 bags of charcoal was confiscated by the authorities of Oman. According to information provided to the SEMG on 4 April 2018 by the Directorate General of Customs, the timeline of the *Al Azhar 3* case is as follows: 4 March, *Al Azhar 3* docked at the Port of Duqm; 5 March, its customs paperwork was submitted; 6 March, customs clearance was granted to offload; 8 March, the Directorate General of Customs was informed regarding suspected Somalia origin of charcoal and the consignee in Oman was contacted; and then within the following week 6,000 bags of charcoal that had been already offloaded were confiscated in Duqm followed by the confiscation of another 31,000 bags of charcoal from 19 trucks that were *en route* to the UAE border.[34]

The Monitoring Group undertook an official mission to Oman 1-5 April 2018, which included meetings in Muscat with the Ministry of Foreign Affairs and the Directorate General of Customs, trips to the ports of Duqm and Shinas, inspection of *Al Azhar 3* (figure 1) and its confiscated cargo, and an interview with the dhow's captain. In a letter to Oman dated 7 May 2018, the SEMG communicated the findings of its investigation thus far, including the following points:

a) the shipping documents contain a forged stamp allegedly representing the "Capitaine du port" of the Port autonome d'Abidjan (figure 2);

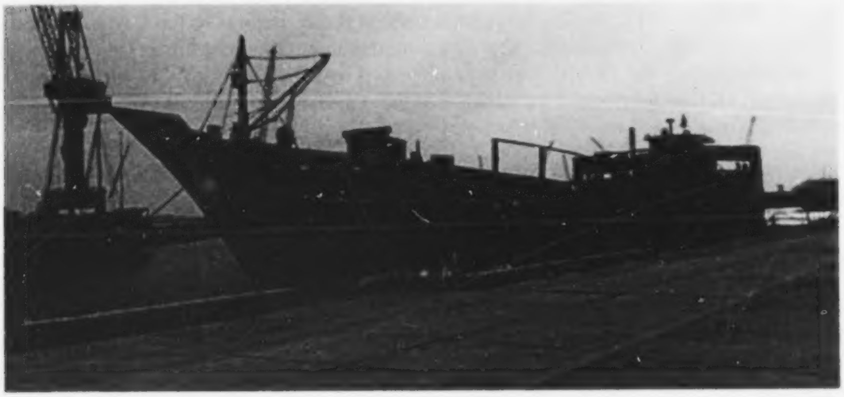
b) the Sri Lanka ship registration of *Al Azhar 3* is a forgery;

c) the owner of the dhow, Hamed Ahmed Bin Fahad, has been previously identified as the owner of multiple dhows trafficking Somali charcoal;[35]

d) the confiscated bags of charcoal were typical of those exported from Somalia, including logos such as the Saudi Arabia Grain Silo (figure 3).

Further corroborating the above points, the Monitoring Group has also been informed that the owner of the cargo for *Al Azhar 3* is Ahmed Ali Haji, a member of the All Star Group and known Dubai-based charcoal trafficker (annex 7.6).[36] At the time of writing, the outcome of the *Al Azhar 3* case remains pending in Oman's judiciary.

Figure 1: Al Azhar 3, *Port of Duqm, 3 April 2018.*



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[34] However, an industry source has disputed the official account: while agreeing that 6,000 bags were confiscated in Duqm, he claimed that the amount of charcoal confiscated from the 19 trucks was only 14,000 bags (about 750 bags per truck) with the balance crossing the border to the UAE market.

[35] S/2016/919, annex 9.5; and S/2013/413, annex 9.3.

[36] Meeting with diplomat, Muscat, Oman, 1 April 2018.

Figure 2: Forged PAA stamp (black) and authentic PAA stamps (blue and red).

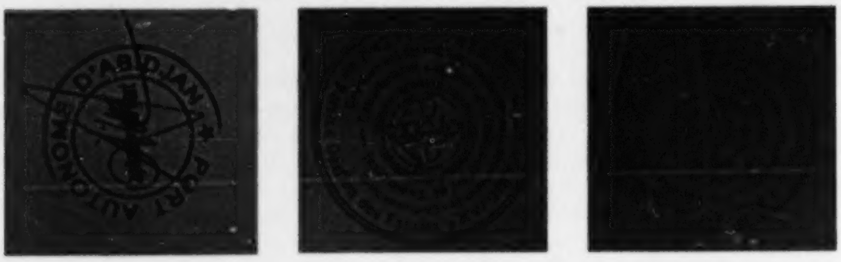

Figure 3: Confiscated blue-green bags of Somali charcoal, Duqm, 3 April 2018.

Zazel 2 (UAE)

On 25 March 2018, the UAE Ministry of Foreign Affairs and International Cooperation contacted the SEMG regarding *Zazel 2*, a dhow at Port Al Hamriya which had submitted to the UAE authorities what appeared to be a false Gambia certificate of origin for a cargo of 31,000 bags of charcoal (annex 7.5, figure 3). The UAE requested advice from the SEMG regarding the authenticity of the customs paperwork submitted by *Zazel 2*. The Monitoring Group determined that Gambia has a domestic ban on the production of charcoal, and thus is not a plausible country of origin for the cargo. The SEMG also contacted the Gambia Ports Authority, who replied confirming that *Zazel 2* had not been present or loaded cargo at the Port of Banjul as indicated in the shipping documents.[37] On 26 and 28 March 2018, the SEMG communicated these findings to the UAE, concluding that the certificate of origin and other shipping documentation are false. This was further corroborated when the SEMG was later informed that the owner of the *Zazel 2* cargo is Mohamud Ali Osman "Qonof", a member of the All Star Group and longtime trafficker of Somali charcoal previously identified in SEMG reports (annex 7.6).[38]

Subsequently, the Monitoring Group was informed through an informal channel that a public auction of confiscated charcoal had been held in Dubai on 15 May 2018. The description of the dhow, including its Liberia ship registration, Gambia certificate of origin, and cargo size corresponded with *Zazel 2*.[39] In a letter to the UAE dated 6 June 2018, the SEMG requested official confirmation of the public auction, including the dhow's name, date and location of initial cargo confiscation, type of certificate of origin, cargo size, auction price, and purchaser as well as copies of all relevant documentation. The UAE replied in a letter dated 15 August 2018, confirming that the cargo of *Zazel 2* had been confiscated and sold at public auction in Dubai on 15 May 2018. The purchase price was 4.1 million AED ($1.1 million USD), equivalent to about 132 AED ($36 USD) per bag while the wholesale market price is 190 AED ($52 USD) per bag.

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[37] Email, Capt. Kulay Manneh, Harbour Master, Gambia Ports Authority, 27 March 2018.

[38] Meeting with diplomat, Muscat, Oman, 1 April 2018.

[39] Whatsapp message, industry source, 16 May 2018.